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EIGHTH ANNUAL REPORT
OF THE
POOR LAW COMMISSIONERS
WITH
APPENDICES.



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APPENDIX

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FOR THE YEAR 1881

1881

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EIGHTH

ANNUAL REPORT.

TO THE RIGHT HONOURABLE SIR JAMES
GRAHAM, BART., HER MAJESTY'S PRINCIPAL
SECRETARY OF STATE FOR THE HOME DE-
PARTMENT.

*Poor Law Commission Office,
Somerset House, 2nd May, 1842.*

PROCEEDINGS IN ENGLAND.

SIR,

1. IN giving an account of our proceedings in England since the 1st of May, 1841, we propose to advert to nearly the same subjects as those observed upon in our last annual Report, and to arrange them in the same order.

2. Since the 1st of May, 1841, we have re-issued the greater part of our principal regulations, with amendments, in the form of General Rules. We proceed to state our reasons for adopting this course, which is of considerable importance as respects our practice.

3. The Poor Law Amendment Act empowers the Commissioners to issue rules, orders, and regulations for the several purposes contemplated by the Act; and by section 109 it is declared that "the words 'General Rule' shall be construed to mean any rule relating to the management of the poor or to the execution of this Act, which shall at the time of issuing the same be addressed by the said Commissioners to more than one Union, or to more parishes or places than one, not being a Union, or not to be formed into or added to a Union, under or by virtue of such rule." By sections 16 and 17 it is further provided, that no general Rule of the Commissioners shall operate or take effect until the expiration of 40 days after a copy of it shall have been sent, signed and sealed by the Commissioners, to one of Her Majesty's principal Secretaries of State (whereas rules of the Commissioners, not being general rules, come in force 14 days after a copy of them has been sent by the Commissioners to the parties whom they affect, section 20); that Her Majesty, with the advice of her Privy Council, may, after such general rule shall have been so sent, disallow it, or any part of it; and if the disallowance is notified to the Commissioners before the expira-

tion of the 40 days, the rule, or part of the rule so disallowed, does not come into operation; if it be notified to them after that period, the rule or part of the rule ceases to operate from the time of the notice, without prejudice to the acts previously done under it.

4. It will be seen from the above-cited definition of a "General Rule," that it is distinguished from other rules and orders of the Commissioners only by being addressed simultaneously to several Unions, or other districts. If, therefore, an order is addressed by the Commissioners separately to a single Union, and does not comprehend several Unions in its operation, it is not a General Rule within the meaning of the Poor Law Amendment Act.*

5. In the early stages of their proceedings, the Commissioners found it most convenient to issue separate orders to each Union; and indeed it would have been nearly impracticable for them at that period to issue their regulations in the form of general rules, that is, orders addressed simultaneously to several Unions. As each Union was formed, or became ready for the reception of any order (such, for example, as the workhouse order, or the order regulating out-door relief), the order was issued to it separately, although a similar order was in force in other Unions. If the Commissioners had not followed this practice, but had constantly issued general rules, they must, when an order was issued to any Union, have rescinded all the existing orders of the same sort, which were in force in other Unions, for the purpose of associating the new Union with those other Unions in the same order. This method would have led to a perpetual and apparently capricious and causeless revocation and re-issue of orders, which would not only have needlessly increased the business of the Commissioners' office, but would have given unnecessary trouble to the Guardians and their officers, and have created confusion and error in their proceedings. Accordingly, while the formation of the English Unions was in progress, and many Unions were in the first stages of their management, the Commissioners issued separate orders to each Union, and not general rules addressed simultaneously to several Unions. They have hitherto followed this mode of issuing their orders in Ireland, because in that country the formation of Unions has been only completed recently, and the building and opening of the workhouses are still in progress.

6. But when nearly the whole of England had been brought under the operation of the Poor Law Amendment Act, and the regulations of the Commissioners had been for some time in force throughout the majority of the Unions, the Commissioners thought

* For a fuller explanation of the distinction between General and other Rules, see the Report of the Commissioners on the further Amendment of the Law (December, 1839), p. 32—8, ed. 8vo.

that they might with safety rescind the existing separate orders, and issue general rules comprehending all the Unions to which the regulations applied. This change was recommended by the following advantages: 1. Greater uniformity would be introduced into the practice of the several Boards of Guardians, and all differences in the administration of the law, not demanded by local circumstances, would, as far as possible, be removed. 2. The most important regulations of the Commissioners would be brought under the direct cognizance and control of the Secretary of State for the Home Department, and of Her Majesty in Council.

7. Accordingly, during last summer, we revised our order regulating out-door relief, and issued it in August as a general rule to all the Unions to which it had been already issued, together with some others which seemed ripe for its introduction. We have subsequently (5th February, 1842) re-issued our workhouse regulations, with considerable amendments and additions, as a general rule, and we have likewise since the winter issued a series of medical regulations (12th March, 1842), in the same form. Lastly, we have during the month of April issued two other general rules: one regulating the proceedings and prescribing the principal duties of Guardians; the other determining the mode of appointment and defining the duties of the clerk, treasurer, district medical officer, and relieving officer. In addition to these, we have issued a general rule, prescribing certain duties of the overseers. This series of orders, together with the accompanying letters explanatory of their provisions, will be found in the Appendix.*

8. The orders, which we have enumerated, comprise all the most important regulations of the Commissioners, except those relating to the keeping of the Poor Law accounts of Unions and parishes, and the election of Guardians. The first of these orders has indeed been already issued to a large number of Unions in the form of a general rule; but having been engaged during the last 12 months in revising it, we intend to re-issue it in that form more widely, and with some amendments, in the course of the present year. The regulations respecting the election of Guardians have now been made uniform for all the Unions, but they have not yet been issued in the strict form of a general rule. We should have re-issued them in this form before the last annual election, if we had not thought it convenient to defer the revision of them until the clauses which have been proposed for making several important alterations in the election of Guardians should have been brought under the consideration of Parliament.

9. Before we conclude this branch of our Report, we will add that there are certain classes of our regulations, which, from the nature of the subject, must be issued to single Unions, and cannot

* App. A, Nos. 1 to 10.

be placed in the form of general rules. Such are, for example, the orders authorizing the valuations and surveys and mapping of parishes, the sale of parish property, and the emigration of poor persons, or directing the dismissal of officers. But these orders apply only to definite and actual cases, and do not establish a general rule intended to guide the future conduct of any person or persons in the Union, and therefore the necessity for a continuing power of revision by Her Majesty's Government does not exist with respect to them. The only class of orders not limited to actually existing cases which it appears to us necessary to issue separately to each Union, are the orders prescribing the dietary for workhouses. Our reasons for entertaining this opinion are stated fully in our explanatory letter accompanying the workhouse regulations. (Remarks on Article 17.)

10. We have already stated that our order regulating the out-door relief of the able-bodied was re-issued in last August in the form of a general rule, and that it was then issued to some Unions into which it had not been previously introduced. The Unions to which it was then issued for the first time were chiefly situated in the North and East Ridings of York, Northumberland, Westmoreland, and Cumberland. The system of giving out-door relief to able-bodied men in employment had never been prevalent in these counties (although they have not been entirely free from it); and therefore the introduction of this order was not attended with serious difficulties, and did not effect, as in the more southern counties, an extensive change in the general habits of the agricultural labouring population. The principal difficulties in the way of the introduction of this order into the northern counties have arisen from the relief of mothers of bastard children, and of persons not resident within their Union.

11. Whenever the Boards of Guardians considered these difficulties to be such as rendered a gradual introduction of the new regulations expedient, we expressed our readiness to facilitate the early operation of the order by excepting special cases which might be reported to us; and we have accordingly during the past winter consented to the exception of numerous cases in some of the northern Unions, though we trust that similar cases will in future be brought without inconvenience under the operation of the established rules.

12. The Boards of Guardians in the northern Unions were generally satisfied with the explanations of the purpose and effect of the new prohibitory regulations, which we were able to afford them; and though they exhibited considerable reluctance in some instances to depart from their existing practices, they have now, almost without an exception, given effect to those regulations. In one case, however, a Board of Guardians showed so strong a disinclination to carry into effect the regulations respecting the

relief of able-bodied mothers of bastards in the workhouse, that they attempted for a time to relinquish the duties which the law imposed upon them for the administration of relief. The case to which we allude is that of the Easingwold Union, and the facts of it are as follows:—

13. The Easingwold Union, in the North Riding of Yorkshire, was one of the Unions to which the prohibitory order was first issued in August, 1841. On the 11th of September we received a communication, signed by the Chairman, Vice-chairman, and 23 Guardians, objecting for certain reasons therein stated to the introduction of this order into the Easingwold Union. In answer, we explained to the Guardians that their reasons were chiefly founded on misconceptions of the operation of the order; and these explanations were repeated by Sir J. Walsham, the Assistant-Commissioner of the district, who attended a meeting of the Board of Guardians on the 22nd of October, and subsequently reported favourably to us of the general proceedings of the Board of Guardians. The Assistant-Commissioner at that time induced the Guardians to undertake a revision of the bastardy cases, and gave them to understand that the Commissioners were prepared to consider the propriety of excepting, for a time, any such cases under Article IV. of the order, as the Guardians might think proper to report to the Commissioners.

14. The Guardians delayed to avail themselves of this opportunity, and did not transmit to us any list of cases, but two distinct cases were afterwards reported by the Guardians. In one of these cases, reported on the 5th of January, 1842, we sanctioned out-relief, on the ground that the case was unusual and special, the children having been deserted by both parents, and their grandfather and grandmother, persons of ascertained respectability, being willing and able to take care of them.

15. The other case reported to us was that of a woman with one illegitimate child. The Guardians wished to give out-door relief in this case to the amount of 1s. a-week, on the ground that they had some time previously to the issue of the order passed a resolution to the effect that “deserving characters” not having had more than one bastard child, and being under 22 years of age, were fit objects for out-relief. The Guardians were of opinion that this woman was a “deserving character” within the meaning of that resolution, and therefore sought our sanction to the relief proposed.

16. In the absence of any further statement to show that the case in question was one of emergency, was unusual in its nature, or special in its circumstances, we withheld our sanction from the Guardians’ proposition, and at the same time pointed out the impolicy of the Guardians’ resolution, on the ground of its strong tendency to increase bastardy.

17. We were also influenced in deciding upon this case, by a

letter which we had received from the churchwardens and overseers of the parish to which this woman belonged, expressing their opinion, that unless relief was given in the workhouse in such a case, they would fail to derive the benefit which they might expect to receive in return for the expense they had incurred in contributing to its erection.

18. In consequence of this decision of the Commissioners, the Guardians, on the 21st of January, resolved "to retire from the administration of relief under the Poor Law Amendment Act." They added a resolution, "that it be strongly recommended to all overseers of the poor of the several parishes in the Union in the mean time to relieve the several poor requiring relief in their parishes as cases of urgent necessity, upon the same scale of allowance as is now used, and for that purpose the relieving officer is hereby directed to visit each parish in his usual round, and to give every information and assistance to the several overseers."

19. On the 1st February we addressed a communication to the Chairman of the Board of Guardians, explaining more fully the effect of the order, and our conduct in relation to it, and stating that we were still willing to consider any special cases which the Guardians might report to us; but in reference to the resignation of the Guardians, we added that "the Poor Law Amendment Act has made no provision enabling the Commissioners to accept the resignation of a Board of Guardians. Resignations of individual elected Guardians have been from time to time accepted by the Commissioners, and orders for new elections issued by them, but to recognise the resignation of the whole body would be to destroy the only authority entrusted with the administration of the relief of the poor. No voluntary act of the Guardians themselves can relieve them from the obligations to perform the duties of their office which the statute imposes upon them exclusively. No Guardian has any power to act singly or otherwise than as a member of the Board, and at a meeting of such Board. The powers of overseers are limited to giving relief in case of 'sudden and urgent necessity,' and in articles of absolute necessity, but not in money. Moreover, the overseers are not empowered to pay money to any Guardian or officer of the Board except in pursuance of an order made by the Board of Guardians at one of its meetings, and properly signed. The immediate government of the workhouse is in the hands of the Guardians, and to them alone the Union officers are in like manner immediately responsible. The Guardians will alone be responsible for any neglect or delay in the relief of the poor, or insufficiency in the amount of such relief, or any inconvenience incurred by the Union generally, in consequence of their alleged renunciation of the functions cast on them by the Poor Law Amendment Act."

20. The clerk addressed to us a letter on the 11th of February, by which we learnt that a Board had been held on that day, and thenceforth the relief of the poor was resumed by the Guardians, and was continued to be administered by them; although we believe that the Board consisted for some time of one ex-officio and two elected Guardians, who took upon themselves the labour of conducting the relief of the whole Union. The Guardians did not find it necessary to report more than five cases in which they wished to depart from the prohibitory order, and in each case we sanctioned out-relief until the 25th of March last.

21. The regulations of the Commissioners respecting out-door relief have generally been carried into effect, without serious difficulty, throughout the agricultural Unions, in the past winter. In some cases the insufficient size and crowded state of the workhouse rendered it necessary to give out-door relief; a subject to which we shall advert more fully in connexion with our workhouse regulations. In the manufacturing districts, however, and particularly in the cotton district of Lancashire and Cheshire, the distress of the operatives has been severe and extensive, and we in consequence thought it expedient that a full inquiry into the circumstances of one town situated in that district should be instituted. We accordingly selected the town of Stockport for this purpose, which place appeared, from our previous information, to have suffered more remarkable reverses of prosperity than any other part of the cotton manufacturing district; and we instructed Mr. Power and Mr. Twisleton, two of our Assistant-Commissioners, to investigate the extent and causes of its distress, as well as the means by which that distress had been relieved. The results of this extensive and detailed inquiry have been laid before the House of Commons;* they prove incontestably that the operative classes of Stockport have been, and still are, enduring severe privation, but that it has been borne by them with patience and fortitude, and that all the extreme consequences of suffering (such as starvation, and infectious fever caused by destitution) have been averted by the active and judicious measures of the Board of Guardians of the Stockport Union. We annex in the Appendix a report made by the Guardians of that Union,† describing their operations during the last parochial year.

22. Considerable distress, likewise, prevailed in other of the manufacturing districts unconnected with the manufacture of cotton, and particularly in the cloth manufacturing district at the western extremity of Wiltshire. The difficulties here adverted to were chiefly felt in the Bradford and Melksham Unions: in the former of which a riot occurred, in the month of November last, among the able-bodied male inmates of the workhouse, on account

* Parliamentary Paper, No. 158, of Session 1842.

† App. B, No. 1.

of their being employed in field-work, at a distance from the workhouse, without sufficient superintendence. By the aid of our Assistant-Commissioner, Mr. Parker, we were enabled to suggest such measures to the Guardians as restored the management of the Union to a tranquil state; but although the immediate distress has been adequately relieved, the difficulty of collecting the rates from the middle or inferior classes of rate-payers has, on account of the embarrassments of trade, been hard to surmount.

23. We annex in the Appendix* accounts relating to the expenditure for the relief of the poor, and the number of persons relieved, in continuation of those inserted in our Report of last year. We here insert some of the principal numerical statements, to which we think it desirable to call your attention.

24. The first of these is a comparative statement of the expenditure for the relief of the poor, and other heads of expense charged upon the poor-rates in the parochial years 1834—41. (See Table, page 9.)

25. From this statement it will be perceived, that the expenditure for the relief of the poor diminished gradually in the three years immediately succeeding the passing of the Poor Law Amendment Act, and reached its lowest point in 1837; and that it has gone on regularly, though not considerably, increasing since that year: the expenditure for the years 1837 and 1841 having been as follows :—

Year.	Expenditure.
1837	£4,044,741
1841	4,760,929
<hr/>	
Increase	£716,188

It should be observed, however, that in the expenditure for the years 1838 to 1841 is included a considerable sum for workhouse loans repaid, amounting to about 140,000*l.* per annum, whereas no such payment is included in the expenditure for the years preceding 1838.

26. The expenditure for 1841, on the other hand, is considerably less than that for 1834, the year immediately preceding the passing of the Act :—

Year.	Expenditure.
1834	£6,317,255
1841	4,760,929
<hr/>	

Diminution . . . £1,556,326

27. With respect to the increase of expenditure which has occurred since 1837, we fear that it is partly attributable to an increasing laxity with respect to the relief of the able-bodied in

* App. E, Nos. 1 and 3.

AMOUNT OF MONEY levied, &c., and expended for the RELIEF and MAINTENANCE of the Poor, and for other purposes, in ENGLAND and WALES, during the Years ending 25th March, 1834, to 1841, with the Average Price of Wheat per Quarter in each Year.

Years ended at Lady-day.	Amount of Money levied by assessment.	Received from all other sources in aid of Poor-rate.	Total Amount of Money received for the Relief, &c., of the Poor.	Amount of Money expended in Relief, &c., of the Poor.	Amount of Money expended in Law Charges, Parochial and Union.	Payments under the Vaccination Extension Act.	Amount of Fees paid to the Vaccinators.	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Office, Books, and Forms, and other incidental Expenses.	Payments under the Parochial Assessments' Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money expended for all other purposes.	Total Parochial Rates, &c., expended.	Medical Relief.	Lunatics.	average price of Wheat per quarter in each Year, ending at Lady-day.		
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	Number maintained in Asylums.	Amount expended in relief, maintenance, &c.	d.
1834	8,338,079	..	..	6,317,255	258,604	..	..	..	..	..	..	..	1,713,489*	8,289,348	..	..	..	..	51 11
1835	7,373,807	..	..	5,526,418	220,527	..	..	..	..	..	..	705,711	935,362	7,370,018	..	..	..	..	44 2
1836	6,354,538	..	..	4,717,630	172,432	..	..	..	..	..	..	699,845	823,213	6,413,120	..	..	..	..	39 5
1837	5,294,566	..	..	4,044,741	126,951	..	..	..	..	..	..	604,203	637,043	5,412,938	..	..	..	..	52 6
1838	5,186,389	..	..	4,123,604	93,982	..	16,797	18,865	25,680	681,842	507,929	5,468,699	136,775	..	..	..	..	..	55 3
1839	5,613,939	273,139	5,887,078	4,406,907	63,412	..	46,333	5,973	56,846	741,407	493,703	5,814,581	148,652	..	..	..	..	..	69 4
1840	6,014,605	227,966	6,242,571	4,576,965	67,020	..	47,308	3,920	49,963	855,552	466,698	6,067,426	151,781	..	..	..	..	..	68 6
1841	6,351,828	226,984	6,578,812	4,760,929	69,942	10,171	1,493	49,326	4,402	43,157	1,026,035	527,717	6,493,172	154,054	7,311	121,150	65 3		

* Including County Rate.

some Unions, and to evasions of the prohibitory regulations of the Commissioners. On the other hand it is to be borne in mind that several causes have conspired since 1837 to increase the amount and cost of relief, which suffice to explain a considerable portion of the increase which has occurred, without a recourse to the supposition that the administration of the law has materially altered its character. These causes are—

1st. The increase of population which has taken place since 1837. The total population of England and Wales, according to the census of 1831, was 13,897,187; and according to the census of 1841 was 15,906,829; being an increase of 2,009,642, a considerable portion of which must have taken place between 1837 and 1841.

2ndly. The prices of provisions have risen considerably since 1837; and the prices of provisions have an important influence on the cost of relief, inasmuch as a large portion of it is given in kind, and that which is not given in kind is necessarily measured with reference to the prices of food. The average price of wheat in 1837 was 52s. 6d. per quarter; and in 1841 it was 65s. 3d., being an increase of 12s. 9d.

3rdly. The latter cause, however, would not account for the increase of the expenditure of 1841 over 1840, inasmuch as the price of wheat was higher in the first than in the second of these years. The continued increase of the expenditure in 1841 is probably owing, in a great extent, to the manufacturing distress, which, though it has been more aggravated in the last few months, had already begun to be felt severely before the end of the parochial year 1841.

It is further to be observed that, in instituting a comparison between the expenditure for 1841 and that for 1834, with reference to the effects of the Poor Law Amendment Act, it is necessary, in order to estimate fairly the effects of that statute, to compare the expenditure of 1841, not with the expenditure of 1834, but with the expenditure of 1841 as it would have been, with an increased population, high prices of food, and manufacturing distress, if the Poor Law Amendment Act had never been passed.

28. The following statement exhibits the total number of paupers who have received relief in 577 Unions in England and Wales, in and out of the workhouse, in the quarters ended Lady-day, 1840 and 1841.

29. The increase in the latter quarter is not considerable. The

TOTAL NUMBER of IN-DOOR and OUT-DOOR PAUPERS relieved in 577 Unions in England and Wales, during the Quarters ended Lady-day, 1840, and Lady-day, 1841, respectively; distinguishing the Number of Adult able-bodied from all other Classes.

Number of Unions.	Number of In-door and Out-door Paupers relieved.						
	Quarter ended Lady-day, 1840.						
	Adult able-bodied.			All other classes, including children.			Grand Total.
In-door.	Out-door.	Total.	In-door.	Out-door.	Total.		
577	42,712	203,060	245,772	96,867	646,708	743,575	989,347

Number of Unions.	Quarter ended Lady-day, 1841.						
	Adult able-bodied.			All other classes, including children.			Grand Total.
	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	
577	54,021	231,069	285,090	105,097	682,791	787,888	1,072,978

Number of Unions.	Proportion per Cent. of Adult able-bodied Paupers relieved, to Total Number of In-door and Out door Paupers.						
	Quarter ended Lady-day, 1840.			Quarter ended Lady-day, 1841.			
	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.	
577	31	24	25	34	25	27	

total number of paupers relieved in the quarter ended Lady-day, 1841, was as follows:—

In-door 159,118
 Out-door 913,860

Total 1,072,978

It will be observed that this number does not include the paupers of 13 Unions under the Poor Law Amendment Act, of the Local Act and Gilbert's Act Unions and parishes, and of parishes not placed under the Poor Law Amendment Act, the number of whom is estimated at 227,950.

30. We insert in the Appendix* a table showing the number of adult able-bodied paupers relieved in 577 Unions in the same two quarters. We regret to state that the number has increased from 245,772 in the quarter ending Lady-day, 1840, to 285,090 in the quarter ending Lady-day, 1841.

* App. E, No. 2.

31. In the statement of expenditure for the relief of the poor, given above, we showed the amount of poor's-rate *levied* as well as *expended*; and we inserted the amount of the county-rate, which is paid out of the poor's-rate. The county-rate has increased from 705,711*l.*, in 1835, to 1,026,035*l.*, in 1841. The other principal local charge is the expenditure upon roads, which (as appears from the annexed statement) has not been an increasing charge during the last few years.

TOTAL AMOUNT of MONEY expended in England and Wales by Turnpike Trusts during each of the following Years ended on the 31st of December.

1834	1835	1836	1837	1838	1839	Average Expenditure of the Six Years.
£.	£.	£.	£.	£.	£.	£.
1,828,731*	1,777,369†	1,780,349‡	1,780,857§	1,670,487||	1,666,106¶	1,750,650

* Taken from Parliamentary Paper, No. 2, Session 1836.

†	328,	1837.
‡	599,	1838.
§	447,	1839.
||	289,	1840.
¶	421,	1841.

TOTAL AMOUNT of MONEY expended in England and Wales in maintenance of Highways, during each of the following Years ended in March.

1812	1813	1814	1827	1837	1838	1839	Average Expenditure of the Seven Years.
£.	£.	£.	£.	£.	£.	£.	£.
1,345,674	1,414,350	1,454,503	1,121,834	1,113,435	1,213,147	1,267,848	1,275,827

32. We have already stated that we re-issued our workhouse regulations, as a general rule, in February last. We proceed to explain in detail the principal steps which we have taken in reference to this subject.

33. The original rules of the Commissioners for the government of workhouses were issued in the year 1835, and were printed in the Appendix to their Report for that year (App. A, No. 9). The contents of these regulations were necessarily of a minute and complicated character, involving the conduct of many officers, and relating to the government of establishments which were either created by the Poor Law Amendment Act or increased in size and importance by the operation of that statute. It is to be remembered also that a large supply of officers had to be obtained at once, although no previous school for the training of such officers, nor sufficient opportunities for practical experience in the conduct of large workhouses, had as yet existed. Thus the entire machinery had to be created afresh, and from that circumstance alone such machinery necessarily was and must in some degree have continued for some time to be more or less imperfect. Many of the minute difficulties which arise in the

management of a large workhouse, and many points of legal doubt relating to the powers and responsibilities of the officers, could only be developed by practice. To frame an order, therefore, for the government of these establishments, which should be sufficiently explicit in its directions to the Guardians, and sufficiently minute and stringent on the paid officers of the workhouse, was a task of some time, and could only be completed after a full experience of the operation of the system had suggested to the Commissioners the varied subjects which it was absolutely necessary to define and regulate. The great number of these points, and the legal questions which have from time to time been brought before the Commissioners, and either answered after a careful consideration of the case in their office, or submitted to the judgment of the law officers of the Crown, rendered it expedient to annex to the new workhouse rules an explanatory letter, which is longer, indeed, than we could have wished, but which appeared to us necessary for conveying the requisite information, and for fully explaining the views of the Commissioners and the state of the law.

34. In our Report of last year we stated that some instances of excessive or improper punishments which had occurred in workhouses had induced us to prepare a set of regulations on that subject. These regulations we have now incorporated in the general order containing the rules and regulations for the government of workhouses, and they have thus been issued to every Union in England and Wales possessing a workhouse adapted for carrying out the provisions of the Poor Law Amendment Act. We believe that the regulations in question are calculated to answer the object for which they were originally prepared.

35. Another species of mismanagement, of which two or three instances have been brought under our notice in the course of the last year, and which seemed to call for special consideration, was the crowded state of certain workhouses. The case of this kind which has excited the most attention on the part of the public is that of the Sevenoaks Union, the circumstances of which it may be necessary shortly to recapitulate.

36. At the formation of the Sevenoaks Union, the Guardians disregarded the advice of the Commissioners, and refused to build a new workhouse, but altered and enlarged the one already existing at Sevenoaks. The Commissioners had every reason to believe that the workhouse thus formed, although not so capacious as might be desired, was yet tolerably well adapted for carrying out the rules of the Commissioners in ordinary times; and no representation of its insufficiency, or of any necessity for a relaxation of the rules respecting out-door relief on account of

extraordinary pressure, was ever brought under the notice of our Board.

37. In the winter of 1840-41, however, considerable pressure on the workhouse took place, and the number of paupers admitted into the house was larger than was consistent with the health or comfort of the inmates. In the spring of last year, too, the attention of the Guardians was called by Mr. Tufnell, the Assistant-Commissioner of the district, to certain glandular affections of the children, which were subsequently examined, at his desire, by a medical man from London. Under these circumstances, a proposition was made for enlarging the workhouse, but was postponed by the Guardians on account of the supposed probability of such an alteration in the law as would facilitate the formation of district schools, and the consequent withdrawal of some of the children from the present workhouse. In the autumn, when the Guardians resumed the subject, and reported to us their wish to erect some additional wards, we immediately issued the necessary orders for carrying their desire into effect. At a later period we obtained a special Medical Report on the state of the workhouse, which will be found in the Appendix,* and in a letter dated the 5th of January last we expressed our opinion fully on the whole case.

38. We felt, however, that it was desirable, in our general workhouse regulations, to take such precautions as would make it difficult for any such improper crowding of the inmates to occur again; and the following are the steps which we have adopted for securing this object:—

1st. By Article 78, No. 4, of the workhouse rules, we have made it the duty of the medical officer to report to the Guardians, in writing, any defect in the diet, drainage, ventilation, warmth, or other arrangements of the workhouse, or any excess in the number of any class of inmates, which he may deem to be detrimental to the health of the inmates.

2ndly. By Article 11, we have required the Guardians to report to us, after conferring with their medical officer, the greatest number of paupers which ought to be admitted into the workhouse. We have made it unlawful to admit or retain in the workhouse a number of paupers larger than that which we may approve or fix, in consequence of such report; and we have directed the necessary steps to be taken for enabling the Guardians to meet the emergency which may thus have arisen. In our instructional letter (Article 11) we

* App. B, No. 2,

have pointed out to the Guardians, that whenever the order prohibiting out-door relief is in force, they can under such circumstances proceed to administer relief out of the workhouse under one of the exceptional clauses contained in that order, and report the cases to us.

3rdly. With a view to ensure a knowledge on the part of the Guardians of the actual numbers in the workhouse, we have in Article 56 added two questions to those inserted in the book of the Visiting Committee, expressly requiring it to be stated what is the number of paupers in the house, and whether that number exceeds the maximum fixed by the Poor Law Commissioners. We have, moreover, directed the master, by Article 74, No. 25, to make a special report of the numbers in the house in a form which shows the number of persons occupying beds in every class of wards, for every night in the week. (See Form E, annexed to the Workhouse Rules.)

4thly. As regards the precautions to be taken in our own office, we have caused a register to be prepared, in which the number sanctioned as the proper number of inmates for every workhouse is to be regularly entered, and each Assistant-Commissioner will be furnished with an extract from such register so far as relates to his own district. The clerk to each Board of Guardians transmits a weekly return of the number of inmates to each Assistant-Commissioner, and the latter is instructed by us to compare such weekly returns with the numbers standing in the register as sanctioned by the Commissioners. On perceiving any excess above such latter number, the Assistant-Commissioner will visit the Union, and having advised on the steps necessary for remedying the inconveniences, he will communicate with our Board, and apprise us of any relaxation of the existing rules respecting out-door relief which he may deem necessary, or of any misconduct on the part of the officers which may call for our interference.

39. These precautions will be found in greater detail in a minute of the Commissioners of the 5th of April, comprised in the Appendix to this Report.*

40. The completion of all the preliminary steps necessary to bring this system into full operation will occupy a few months; but before next winter we shall thus have organized a series of checks which will prevent the over-crowding of a workhouse without the fact being brought to our knowledge, and without an

* App. A, No. 17.

immediate remedy being applied. We have in several cases, when the arrangements for the accommodation of the sick appeared defective, strongly urged the necessity of erecting wards for that special purpose, and we are happy to say that our representations have in some instances been acted on, and increased means of separating such paupers as may be suffering from disease have been provided by the Guardians.

41. In two or three instances we have found it necessary to anticipate the more gradual operation of the regulations just recited, and have been reluctantly compelled to issue peremptory orders, expressly and instantly prohibiting the reception of more than a certain number of persons into the workhouse. The most important of these cases has been that of the Nottingham Union. In the course of the year 1840, and after a series of medical reports, pointing out the defects of the old workhouses, the Guardians of the Nottingham Union became satisfied of the utter inefficiency of those buildings, which are situated in the town of Nottingham. With the full concurrence and approbation of our Board, they proceeded to rent a piece of land and erected on it a new and substantial house, calculated for the reception of a sufficient number of paupers.

42. The election of Guardians, however, for the year 1841, changed the feeling of the Board; and, much to our regret, that body determined not to occupy, or in any way to recognise as Union property, the workhouse erected, but not quite completed, by their predecessors; although no reasonable doubt existed that, in their corporate capacity, the Guardians were bound by the acts of the former Board, and were liable to fulfil the obligations contracted by them.

43. It should be observed, that on the 7th of December, 1839, on an application from the Board of Guardians of the Nottingham Union, we had released that body from certain restrictions imposed by a former order on the administration of out-door relief, because we were satisfied that the pressure of commercial embarrassment in a manufacturing town like Nottingham constitutes precisely such a case as the discretionary power entrusted to the Commissioners for relaxing or withholding the application of the workhouse to the able-bodied was intended by the legislature to meet. In thus dealing with the Nottingham Union, and with other places similarly circumstanced, we conceive that we are acting in strict conformity with the policy of the Poor Law Amendment Act and the intentions of the legislature. A universal and sweeping prohibition of out-door relief might have been enacted by statute, but the contingencies of commercial distress and local peculiarities could only be dealt with by a discretion vested in some controlling authority.

44. In September, 1841, a certain pressure in the workhouse

began to be felt, and the Guardians applied to us for permission to occupy the old workhouse of St. Nicholas' parish, in addition to that of St. Mary's. To this application we replied, without, however, objecting to the plan proposed, by inquiring whether any obstacle existed to taking possession of the far more healthy and efficient workhouse erected, but not entirely finished, by the late Guardians. No answer was sent to this suggestion, but the Board persisted in their refusal to act in conformity with our advice, and with that often expressed by the Assistant-Commissioner of the district. Notwithstanding the absence of restraint on the power of administering out-door relief, the number of inmates in the workhouse of St. Mary's parish gradually increased, until it reached, in November last, the number of 908. Some deaths occurred under circumstances which rendered an inquest necessary. A coroner's jury, after hearing medical evidence on the state of the workhouse and the health of the children, returned a verdict in the case of Robert Porter to the following effect:—

“That the said Robert Porter died in the Union Poor House from inflammation of the chest, and that the said Robert Porter appears to have been rendered more susceptible of disease, and less able to bear active treatment when labouring under disease, from having lived in certain rooms not adapted to the number of persons required to live and sleep therein.”

45. On this we thought it necessary to avail ourselves of the best medical advice on the subject of the accommodation afforded by the workhouse then used, as we felt reluctant in this case to issue any order of a peremptory nature, interfering with the discretion of the Guardians, without irrefragable proof of its necessity. We hoped, too, that if satisfactory evidence should be obtained of the unwholesome and crowded state of the old workhouse premises, a regard for the health of the inmates would alone operate on the minds of the Guardians with sufficient strength to induce them to adopt the only effectual remedy, viz., the occupation of a new, clean, and spacious workhouse, standing ready for their use, erected for that especial object, at the cost, sooner or later, of the rate-payers whom they represented.

46. Mr. Hancock, surgeon, of Charing Cross Hospital, a gentleman recommended to us by the President of the Royal College of Surgeons as especially competent to report on the diseases of children, was requested by us to visit and report on the old and new workhouses of the Nottingham Union. His report, which will be found in the Appendix,* proved most convincingly that we should not be justified in refraining any longer from limiting by a peremptory order the number to be admitted into the old workhouses occupied by the paupers of the Not-

* App. B, No. 3.

tingham Union. This we did on the 2nd day of February last, and on the 28th day of the same month we issued another order to enforce the former one, and prevent its evasion by the disposition of the Guardians to take advantage of a technical defect in its provisions. We have much satisfaction in stating, that the result of these measures has at length been, that by far the greater part of the paupers have been removed to the healthy and spacious premises of the new workhouse, and that the number remaining in the old workhouse is less than that pronounced by Mr. Hancock to be consistent with the proper ventilation of the house and the preservation of the health of the inmates.

47. In two other instances, those of the York and Chorley Unions, it has in like manner been necessary for us to limit by a sealed order the number of inmates who should respectively be received into the workhouses of those Unions.

48. A Report on a somewhat similar subject, together with evidence taken by our Assistant-Commissioners, Messrs. Hall and Phelan, has been already laid on the table of both houses of Parliament by Her Majesty's command. In this case, exaggerated statements of the rate of mortality in the North and South Dublin workhouses were publicly made and propagated, as we shall have occasion to mention in a subsequent part of this Report.

49. The calculation of the rate of mortality in any institution with a fluctuating population, as compared with the ordinary rate of mortality of the country or city in which such institution is situated, presents considerable difficulties. In reckoning the ordinary rate of mortality, nothing more is requisite than to take a number of individuals sufficiently large to avoid material error from accidental causes, and to ascertain the proportion of such number who have ceased to live at the end of the year, or whatever the given time may be. But with an hospital or a workhouse the case is totally different. We can take a given number of persons as in the former case, but we cannot take that given number for one and the same period of time. One inmate remains 24 hours—another as many months. Thus, whilst the element of the number of persons admitted is the same, that of the time during which they are exposed to the chances of mortality is different in each case. Without some process, therefore, which will place these two sets of persons on the same footing in point of time, as well as in point of number, it is obviously impossible to form any intelligible comparison of their relative mortality.

50. The mode adopted by Dr. Duncan for effecting this calculation in the North Dublin workhouse is evidently most erroneous for the following reasons :—

1. As is well shown by Mr. Hall in his report, a case may be put in which by this method more deaths would be supposed to have occurred than there have been inmates admitted. Thus let us suppose a plague hospital, in which 100 patients were admitted in a given time, whose stay averaged 10 days each, and of whom 50 died; according to Dr. Duncan's method,

$$\frac{100}{10}$$

$$10$$

$$365 \times 1000 \left(2\frac{2}{3}\frac{7}{8} \right)$$

they would be equivalent not quite to 3 persons for one year, and the annual mortality would be in the ratio of about 1,600 per cent. Now although it is very true that these figures represent only ratios, and not absolute numbers, still the impression conveyed by them is altogether erroneous. No one, on being told that the mortality was 1,600 per cent., would imagine for a moment that 50 persons survived out of 100 admitted.

2. This method of calculating assumes that the chances of death are the same in one individual for 365 days, and in 365 individuals for one day; whereas, it would appear as if the seeds of weakness and disease and the consequent liability to death were in direct proportion to the number of individuals, although indeed augmented in each single case by the time allowed for the operation of these causes of mortality. Moreover, in the same child the chances of death diminish from day to day, and are less at one year old than they were at one week.

51. To all this must be added, the consideration that the inmates of a workhouse are analogous in condition to the inmates of an hospital. The constitutions of the adults are often injured by intemperance and misconduct, and those of the children are affected by the excesses or the neglect of their parents.

52. In order to form any approach to an accurate estimate of the mortality of such an institution, as compared with that of the surrounding neighbourhood, the very same number of individuals of the same class in society should be taken, and, if practicable, of the very same ages. Having averaged the duration of the stay of the inmates of the workhouse, the mortality amongst the similar number out of doors, for a time equal to that average stay, should be ascertained and compared with the mortality of the persons in the house. This method might give some approximation to the truth. In the Appendix* will be found a letter from Professor de Morgan to Mr. Babbage, on the difficulty connected with calculations of this kind.

* App. B, No. 4.

53. Before we dismiss the subject of our amended workhouse regulations, we will venture to make some remarks upon the application of the workhouse test to the able-bodied, in reference to the operation of our order prohibiting out-door relief to persons of that class.

54. The order prohibiting the out-door relief of the able-bodied, and limiting their relief to the workhouse, is inapplicable under two sets of circumstances. First, where the permanent state of the Union is such as not to admit of its issue. Secondly, where the ordinary state of the Union admits of its enforcement, but the workhouse is temporarily full.

55. The General Prohibitory Order of the 2nd of August last was issued to 454 Unions and parishes under Boards of Guardians; and the same order has since been issued singly to four other Unions. The number of Unions and separate parishes acting under the regulations of the Commissioners, to which the order has not been issued, amounts now to 132. These Unions may be divided generally into three classes. 1. Rural Unions, having no workhouse, or not a sufficient one: these Unions are chiefly situate in Wales. (See 7th Annual Report, Appendix E, No. 4.) 2. Metropolitan Unions, having in general sufficient workhouses, but not included in the prohibitory order of August last. 3. Unions in the manufacturing districts of Lancashire, Cheshire, and the West Riding of Yorkshire. Many of these Unions have small and ill-constructed workhouses; and none of them have been placed under the operation of the prohibitory order.

56. Of the inapplicability of the prohibitory order, in consequence of the workhouse being full, the case of the Sevenoaks Union already mentioned furnishes an example. Other instances of the necessity of resorting to out-door relief, in consequence of the complete occupation of the workhouse, occurred in some other rural Unions during the last winter, particularly the Rye, Newbury, Bradfield, and Hailsham Unions.

57. The Poor Law Amendment Act contemplates relief in the workhouse as the appropriate relief for the able-bodied. But although this is the mode of relief for the able-bodied to which the Commissioners must, in accordance with the intentions of that statute, primarily resort, its provisions do not restrict them to the workhouse, and it confers on them the power of imposing other conditions of relief where that condition is inapplicable. The 52nd section, after reciting that "a practice has obtained of giving relief to persons or their families who at the time of applying for or receiving such relief were wholly or partially in the employment of individuals, and the relief of the able-bodied and their families is in many places administered in modes productive of evil in other respects;" and that "difficulty may arise in case any immediate and universal remedy is attempted to be

applied in the matters aforesaid," proceeds to enact, "that from and after the passing of this Act it shall be lawful for the said Commissioners, by such rules, orders, and regulations as they may think fit, to declare to what extent and for what period the relief to be given to able-bodied persons or to their families in any particular parish or Union may be administered out of the workhouse of such parish or Union, by payments in money or with food or clothing in kind, or partly in kind and partly in money, and in what proportions, to what persons or class of persons, at what times and places, on what conditions, and in what manner such out-door relief may be afforded."

58. From these words it will be seen that the Commissioners are expressly empowered by the Poor Law Amendment Act to prescribe other conditions for the relief of the able-bodied besides that of admission into the workhouse.

59. The most obvious and generally applicable condition of this sort is the exaction of labour in return for relief, without the reception of the persons relieved into the workhouse. The Commissioners have always recommended a resort to this secondary test, where the test of the workhouse could not be employed; and instances of its practical success in the Nottingham and Carlisle Unions are given, with ample details, in the Fourth and Sixth Annual Reports of the Commissioners.

60. In rural Unions, where the population is scattered over a comparatively wide surface, it is difficult to prescribe any sort of out-door labour to the able-bodied which can be enforced steadily, and which shall not degenerate into abuses similar to those of the gravel-pit system in the pauperised parishes prior to the passing of the Poor Law Amendment Act. But in towns where the population is more concentrated, the application of an out-door labour test presents fewer difficulties; and if (on account of temporary manufacturing distress, or any other cause) the number of the paupers so employed be large, there is a stronger inducement for the Guardians to obtain and pay for efficient superintendence.

61. Desirous of preventing the relief of able-bodied men either in the employment of private persons, or if unemployed, without any return of labour, in the Unions to which the prohibitory order has not been issued, or in which the workhouse becomes full, we have prepared an order embodying the regulations necessary for imposing an out-door labour test, which we have issued as a general rule to five Unions, situate in Northumberland, Cumberland, Durham, and Yorkshire, and which we shall issue hereafter as occasion may require. We subjoin a copy of this order in the Appendix.*

62. The preceding explanation of our recent measures respecting the revision and re-issue of our most important re-

* App. A, No. 11.

gulations, shows that the principle which we have adopted is to establish a uniform system of management for the majority of the Unions, but to introduce peculiar regulations in those Unions whose circumstances, constantly or temporarily, require a departure from the prevalent practice. The administration of the Poor Laws, as it existed immediately before the passing of the Poor Law Amendment Act, was characterized by its causeless diversity; different systems of management were often followed in parishes whose circumstances were perfectly similar, and which were even in the same neighbourhood. It was mainly for the purpose of extinguishing these causeless diversities that the administration of the Poor Laws was placed by Parliament under the control of a central authority. But while Parliament placed the control of the Poor Laws in a central authority for the purpose of preventing diversities of management where circumstances are similar, it gave to that central authority a discretionary power, which enabled it to establish a diversity of management where the circumstances are different. We therefore conceive that we are acting not in opposition to the intentions of Parliament, but in exact accordance with the spirit and effect of the Poor Law Amendment Act, in adapting our regulations to those circumstances of time and place which cannot be determined beforehand by a precise legislative definition. If a uniform system of Poor Law management were applicable to the entire country, or if the exceptions which must be made to that uniform system could be laid down with precision, there would be no need of a discretionary power in any subordinate authority. Accordingly (as it seems to us) the main purpose of the discretion with which the Commissioners are invested, is, whilst they uphold the general rule, to make exceptions which are necessary, but which depend on temporary and local circumstances not susceptible of a general prospective definition. Putting this construction upon the provisions of the Poor Law Amendment Act, we have, as we have already stated, sought to adapt our regulations to the varying condition of each Union; and without losing sight of the advantages of uniformity, we have never hesitated to permit or establish exceptions where the peculiarities of the district required a deviation from the prevalent system. In fact, uniformity of principle is incompatible with uniformity in the administrative details, unless (which is impossible) the local circumstances be everywhere identical.

63. In connexion with our workhouse regulations, we may properly mention that much difficulty has during the last year been experienced in populous places, and especially in the metropolis and its neighbourhood, with relation to the relief of wayfarers and persons becoming casually chargeable.

64. In giving advice and instruction on this subject, we had

to avoid two opposite sets of evils. In the first place we ran a risk of encouraging mendicancy and imposture, and on the other if we neglected to recognise a sufficient right to relief on the part of any person becoming destitute, in a parish where he had no settlement, and where he did not come with the intention of residing, we should have encouraged some of those abusive practices by which overseers endeavoured indirectly to shift these casual burdens on the neighbouring district, and professed to consider some claim to settlement as a condition precedent to the right of relief. We believe that this notion, though deeply rooted in the minds of the old parish authorities, is inconsistent with the policy of our criminal law, which makes public begging a crime, and is contrary to the spirit of humanity which has characterized all the latter decisions of our Courts on questions of this character.

65. Although the right to relief in so far as it exists by virtue of the 43rd of Elizabeth was long anterior to the present law of settlement, it yet seems probable that after the statute of Charles II. had established the present system of settlement, some such local claim was considered necessary for conferring a right to relief. At least in *Rex v. Inhabitants of Eastbourne* (4 B. and A. 103), it was stated in the argument that Lord Holt had held "he did not know that a foreigner had a right to be maintained in any place to which he came, but that they might let him starve:" upon which Lord Ellenborough, Chief Justice, said, "We owe it to the memory of Lord Chief Justice Holt to believe that he never uttered such a sentiment;" and in giving judgment he proceeded to state, that "the law of humanity, which is anterior to all positive laws, obliges us to afford them relief to save them from starving; and those laws (*i. e.* the laws of settlement) were only passed to fix the obligation more certainly, and point out distinctly in what manner it should be borne." The language of Lord Ellenborough shows that before this case there can have been no express statutory provision nor any distinct judgment reported to which reference might have been made to prove that the obligation to relieve was wholly independent of settlement and of the ultimate incidence of the burden of maintenance. Had there been any such statute or decision, it would, with reference to a question of law, have been probably cited by Lord Ellenborough in preference to the general obligations of morality. The same inference may be drawn from the disposition formerly shown by the Courts to favour settlement, as if such a course had been a benefit to the pauper, which it obviously could not be if he were equally entitled to relief anywhere. Be this as it may, however, since the judgment in *Rex v. Inhabitants of Eastbourne*, there is, it appears to us, no doubt, that persons in a state of destitution are entitled to relief wherever they may be, independently of any previous residence, and of any settlement or pretence to settle-

ment. If the question admitted of any doubt, the doubt would be removed by the doctrine of the Courts as to the obligation of parishes where accidents occur.

66. The practice in London, formerly, was to a great extent to endeavour to thrust the burden of relief on the parish where the person slept the night before, and this idea has been supported, not only by the parish officers, but, as we have been informed, by some of the magistrates. We conceive it to have originated in the notion that the fact of sleeping in a parish proved a sufficient *animus morandi* to authorize the removal of the pauper, and that the parish which could remove, and thus obtain a remedy against the place of the settlement, was fairly supposed to be liable to the duty of relief. This notion, however, led to a great deal of unnecessary suffering, as a person destitute at the end of the day was referred back to some parish, perhaps at the other end of London, merely because he slept there the night before. Such cases were of frequent occurrence; but in the apathy which formerly pervaded the public mind with regard to the subject of relief, little attention was paid to them.

67. The efficiency of the metropolitan police, and their ready attention to the wants of persons in the streets, their vigilance to prevent vagrants sleeping in sheds, or under the dry arches of the bridges, added to the greater susceptibility of the press since the creation of a Central Board in connexion with the executive Government, have attached more public interest to the whole subject. All these causes have properly conspired to call attention to the relief of casual destitution in London. Nothing can, however, be more erroneous than the supposition that such casual destitution, and the difficulties connected with it, are of recent origin. We firmly believe that at no time was a starving wanderer so certain of being relieved as at the present moment; although we admit that the misrepresentations sedulously circulated on the subject of the maltreatment of paupers in workhouses have had a direct tendency to create the fears which they assumed to exist, and may have acted on credulous and ill-informed minds, so as to fulfil the forebodings of their framers.

68. With respect to the relief of casual poor, our first object was to establish a conviction among the paid officers of all parishes and Unions, that they were not entitled to shrink from their duty of relieving a destitute person applying to them within the ordinary limits of their districts, and that we should consider it a breach of duty if relief were refused in any urgent case of this description. Acting on this principle, we have from time to time caused cases of this kind to be examined into by an Assistant-Commissioner, and in two instances we have thought it necessary to enforce in more precise terms, by a sealed order, the obligations to afford relief, which the officers of certain parishes seemed disposed to evade.

69. The first of these instances was the case of St. Margaret and St. John Westminster, of which parishes a magistrate at Bow Street publicly made complaint on account of alleged attempts to evade the duty of relieving persons in urgent want found within their limits by the police. The second parish to which the order in question was issued, was St. Mary Newington. These orders will be found in the Appendix.* They are framed in pursuance of the general powers of control given to us in the Poor Law Amendment Act, which extend, as we shall show presently, over parishes with or without local Acts, and which in a matter of this importance we did not for a moment hesitate to exercise. We have heard no complaints with reference to the officers of these parishes since the rules in question were issued.

70. In pursuing the course above described in relation to the relief of casual destitution, we are well aware that we have promoted the existence of another and a different set of evils—evils with which the Guardians have great difficulty in contending, and which will require a different remedy. We voluntarily encountered these evils, because we felt that the first duty was the relief of destitution, and that we might confidently look to the legislature for aid in any difficulties which might spring up in the course of attaining this object.

71. The nature of the present workhouse buildings is in many instances ill calculated for the reception of persons such as ordinarily present themselves for a night's lodging; and the knowledge that publicity is given to any refusal to relieve and receive these persons, has created an amount of insubordination which makes it excessively difficult to deal with them. Popularity has been sometimes sought by casting imputations on the Guardians, whose real means of affording relief were limited, and whose patience and zeal in the discharge of their very onerous duties have too often been misconstrued or overlooked.

72. We believe that many able-bodied persons who obtain labour on the railroads and other works in the vicinity of London, avail themselves of the gratuitous lodging and maintenance thus afforded, and we very much fear that vagrancy has been promoted by the exertions made in favour of casual destitution. Without some legislative provisions of a different kind, however, this class of persons cannot be properly dealt with. There is no effectual power to detain them or to require work in the morning in return for lodging given; and it has been held by some magistrates, that the wilful destruction of their own clothes, whilst in the workhouse, for the obvious purpose of obtaining others, was not an act of misbehaviour in the workhouse within the meaning of the 55 Geo. III., c. 137, and by other magistrates, that though such conduct would amount to misbehaviour, yet that persons lodged and fed in a workhouse for a

* App. A, Nos. 15 and 16.

single night were not "maintained" therein so as to come within the provisions of the same statute. Some correspondence on these points with the Boards of Guardians of Greenwich and Lambeth, and with the Police Magistrates of the former place, is given in the Appendix.*

73. It appears to us that the whole subject of the relief in the metropolis to wayfarers and persons commonly styled vagrants (without being such in any criminal sense), requires to be placed on a somewhat different footing from that on which it now stands, both as regards the ready access to relief by the really destitute, and the discouragement of fraud and imposture on the part of able-bodied persons. The subject is one of great, but by no means insuperable difficulty; and whilst we hope for some amendment, our constant endeavour will be so to administer the existing law in the mean time, as not to withhold relief from the really destitute, whatever may be the risk of imposture and the trouble of management. In this endeavour we believe that the humanity and intelligence of the Boards of Guardians in London and its neighbourhood will earnestly co-operate.

74. We may likewise here mention an order of local operation, but of considerable importance within the district to which it relates, that is to say, an order prescribing the course to be pursued by officers of Unions with regard to stray children or persons of unsound mind found wandering abroad in the metropolis.

75. The steps taken in this matter were adopted in conjunction with the Commissioners of Police for the Metropolitan District, and for the City of London; and the result now is that a description of any stray child who may be in a workhouse under our rules and regulations is posted up at every police station in the Metropolis within a short time after the child is received into such workhouse. We insert a copy of this order in the Appendix.†

76. We have already stated that, in March last, we issued a series of medical regulations, in the form of a general rule. The purpose and effect of this order (which includes all the Unions) are sufficiently explained in the letter accompanying it, which is to be found in the Appendix.‡

77. It has been objected to the regulations just mentioned, that they do not fix a mode and rate of payment for the services of medical officers throughout the country, although the Commissioners had previously recommended the adoption of the per case system with a pauper list. After the most careful consideration of the subject, and of the various circumstances which modify the fair scale of payment to medical men, it appeared to us impossible to put forward any one method of payment, or any

* App. B, No. 5. † App. A, No. 13. ‡ App. A, No. 6.

one rate of remuneration, as equally applicable to all cases and all circumstances. The payment by the case is well adapted for most Unions, but does not equally suit a populous town. Again, in rural Unions distance is a great element in the rate of payment; whereas in a town the cases are close at hand, and the professional skill and medicine are the chief things to be considered. Moreover the medical men themselves differ in their views,—some considering a fixed salary as most desirable, whilst others prefer the payment by the case. Under these circumstances we could not at present safely do more than prescribe that certain surgical operations and midwifery cases should be excluded from any gross sum fixed by a Board of Guardians, and should be paid for separately at fixed rates, which we ascertained from competent medical authority to be sufficiently high, without being extravagant.

78. We have also fixed a maximum for the area and population of medical districts, which is not to be exceeded without special reasons reported to and approved by us; and we shall endeavour to reduce the districts, in general, to such a size as will admit of satisfactory medical attendance on the poor within their limits. This portion of the order can, however, only be brought into operation gradually, as there are certain portions of England and Wales, chiefly situated in remote and thinly inhabited districts, to which these provisions of the order will probably be found inapplicable for some time. Many of the medical appointments for the current year had been made before our order came into force, and in such cases we have for the most part sanctioned them temporarily, and with a distinct understanding that the districts are to undergo revision in next spring.

79. Another point in which we endeavoured to enforce, by our general medical order, the wishes expressed by medical witnesses of eminence before the Committee of the House of Commons, of 1838, is that of the joint surgical and medical qualification of the persons appointed as medical officers. In the present state of the law on this subject, we feel that we can only partially effect this object, and we know that in doing so much difficulty will arise with reference to the services of medical gentlemen qualified by Scotch or Irish diplomas, which, although of the utmost value on account of the respectability and learning of the bodies by which they are granted, are yet not recognised by the law of England. Whilst, as an administrative Board, we regret the inconvenience to which practitioners so circumstanced may be exposed, we can only frame our regulations in conformity with what we are advised is at present the law, relying on the wisdom of the legislature for a more extensive and effectual remedy than we are capable of applying.

80. The general rule prescribing the duties of certain officers, which (as we have already stated) we issued in April last, like-

wise contains a more precise definition of the duties of the district medical officer than was contained in the previous orders of the Commissioners. The same general order likewise defines more fully the duties of the relieving officer, with respect to his visits on sick and other paupers.

81. The returns in our office do not enable us to distinguish the amount of medical relief for the years 1835-6 and 7; but in a table inserted in p. 9, a statement is given of the amount of medical relief for the whole of England and Wales, in the years 1838 to 1841, which was as follows :—

1838	. . .	£136,775
1839	. . .	£148,652
1840	. . .	£151,781
1841	. . .	£154,054

82. It will be observed that there has been an increase in the expenditure on this head in each year over the preceding one. Moreover the expenditure under the Vaccination Act in 1841 was 11,664*l.*

83. Connected with the subject of medical relief, we give in the Appendix* some particulars as to two independent medical clubs which have been established in the Grantham and Newmarket Unions, with very satisfactory results.

84. The Self-aiding Medical Club in the Grantham Union was formed in May, 1839. In the first year, the number of ordinary members entitled to receive benefit from the institution was 2368, which was increased in the following year to 2614; and in the present year, when the number has been diminished by the accidental circumstance of the withdrawal of one of the medical officers, there are still 2231 members on the books. The total payments in the second year, ending in May, 1841, to the 13 medical officers, with the other incidental expenses of the institution, were 469*l.* 12*s.* The payments received in the year from the ordinary members amounted to 245*l.* 13*s.* 6*d.*, which, with an honorary subscription of 197*l.* 19*s.* 6*d.*, and a balance remaining from the previous year, provided for the expenditure.

85. The success of the Newmarket Provident Institution and Self-aiding Medical Club has been greater than even that of the Grantham club. It unites with the medical club a provident or friendly branch, enabling the labourer to secure a weekly allowance for himself or his family in sickness or old age. The number of subscribers to this branch of the club in three months from its commencement was 134. But the most encouraging result is in the medical branch, of which (in a population not exceeding that of the Grantham Union) the number of ordinary members admitted in the first year was 7258, their contributions in the

* App. B, No. 6.

year amounting to the large sum of 560*l.* 5*s.* 6*d.* The total payments for medical assistance were 938*l.* 14*s.*; the balance between the two sums being made up by the contributions of the honorary members, and by a payment from an auxiliary fund.

86. It will be seen, that in the establishment of both these institutions considerable aid has been given by voluntary subscriptions and donations, and the only cause of fear for their permanent prosperity may be in the possible relaxation of the benevolent exertions hitherto made in their favour. Already, indeed, some difficulty is felt in inducing the rate-payers to continue their interest in the cause, and to raise a sufficient honorary subscription to pay the amounts due to the medical officers on the present scale. It is, therefore, the wish of the most intelligent and influential promoters of these institutions that some more permanent fund could be obtained for their support than can be expected from voluntary contributions. It may indeed be alleged that there is some inconsistency in providing aid from a compulsory fund for an institution, of which its independent and voluntary character forms the principal recommendation. Yet without some such aid it is to be feared that even the success which has in particular instances attended the establishment of medical clubs may fail to secure their permanency, much more their general adoption. It has, therefore, been suggested, as a subject worthy of consideration, whether some legal provision might not be made for the levy of a rate in aid of the funds of these institutions, regulated by the number or contributions of the beneficiary members enrolled in the club.

87. That such a tax would not add materially to the charge upon the rate-payers will easily be allowed, if it is considered that in proportion as medical aid is afforded to the labouring classes in sickness from such institutions, must be diminished the necessity of granting medical relief from the poor-rates. And the importance, in a moral point of view, of holding out to the labourer the means of making by his own forethought and exertion independent provision for a period of sickness, when but for such provision he must necessarily resort to the poor-rates, will at once be recognised.

88. It is gratifying to add, on the authority of his Grace the Duke of Rutland, who has taken an active part in the support of the medical clubs both in the Grantham and the Newmarket Unions, that the labouring classes are most favourable to the system, and consider it a great and important boon.

89. The elections of Guardians for the parochial year, commencing on the 25th of March, 1842, were conducted according to the provisions of the order which was in force in the preceding year. We explained and justified the most important part of this order, viz., the imposition of the duties of returning officer

upon the clerk, in our last Annual Report, s. 42-5. The experience of the last election serves to confirm us in the views on this point, which we expressed in our last Report. We have received few serious complaints against the conduct of the clerks in matters relating to the elections; and these complaints have not, in general, been established by evidence upon inquiry. We have, however, offered every facility for the production of complaints on this head, and for the investigation of them; a course which, we conceive, will not only tend to prevent the occurrence of abuses, but also to remove unfounded suspicions in cases where the election has been conducted by the clerk with perfect fairness, and in accordance with the prescribed regulations.

90. The whole of England and Wales is now placed under the operation of the Poor Law Amendment Act, with the following exceptions:—1. Three Unions in Lancashire (*viz.*, the Ashton-under-Line, Oldham, and Rochdale Unions), which exist only for registration purposes, containing a population of 185,941 persons.* 2. Fifteen Gilbert's Act Unions, and three single parishes under Gilbert's Act, containing altogether a population of 182,475 persons. 3. Two hundred and forty-two parishes not included in Unions under the Poor Law Amendment Act, chiefly on account of their proximity to irregularly-shaped Gilbert's Act Unions, containing a population of 272,765 persons. 4. Thirty-two Unions and parishes under local Acts for the relief of the poor, containing a population of 1,282,652 persons. From this statement it appears that the principal part of the country which is not under the operation of the Poor Law Amendment Act, consists of places having local Acts.

91. Considerable misapprehension seems to exist as to the nature and extent of the control conferred by the Poor Law Amendment Act upon the Commissioners over places having local Acts for the relief of the poor. Several of the governing bodies created by the local Acts in populous parishes affirm that the Commissioners are not empowered to interfere in any way with the administration of the poor laws in their parishes. We can, however, discover no valid reason for supposing that the general powers of control and regulation for the purposes of relief, which are conferred on the Commissioners by the Poor Law Amendment Act, do not extend to places under local Acts.

92. The general powers of control possessed by the Commissioners are conferred by section 15 of the Act. But this section makes no exception of places under local Acts, nor is there anything in the words of this section, or of any other part of the Act, which leads to the inference that parishes under local Acts are

* According to the Census of 1831.

not, as well as other parishes, to be subject to the control of the Commissioners. "This section," said Lord Denman, in delivering the judgment of the Court of King's Bench in *Regina v. Poor Law Commissioners, in re the Whitechapel Union* (6 A. and E., p. 34), "does not at all contemplate any exemption or abridgment, *as to locality*, of the full powers given to the Commissioners over the whole of England and Wales." On the other hand, parishes under local Acts are expressly mentioned in several parts of the Act as subject to that control. Section 15 authorizes and requires the Commissioners to make and issue rules, orders, and regulations (among other purposes) "for the guidance and control of all *Guardians*, vestries, and parish officers, so far as relates to the management or relief of the poor, &c." Now the interpretation clause (s. 109) declares that "the word *Guardian* shall be construed to mean and include any Visitor, Governor, Director, Manager, acting Guardian, Vestryman, or other officer in a parish or Union, appointed or entitled to act as a manager of the poor, and in the distribution or ordering of the relief to the poor from the poor-rate, under any general *or local* Act of Parliament." Again, section 21 enacts that all powers with respect to workhouses "given by any Act of Parliament, *general as well as local*," are to be exercised by the persons authorized by law to exercise the same, under the control and subject to the rules, orders, and regulations of the Commissioners; and section 42 authorizes the Commissioners, by writing under their hands and seal, to make rules, orders, and regulations, to be enforced and observed at every workhouse already established by virtue of the 22nd Geo. III. (Gilbert's Act), or any general *or local* Act of Parliament.

93. This view of the powers of the Commissioners with respect to parishes under local Acts is confirmed by the decision of the Court of Queen's Bench in the case of *Reg. v. The Poor Law Commissioners, in re St. Pancras*, decided in Hilary Term, 1837 (6 A. and E., p. 1); although its effect is often supposed to be different. This decision established that the Commissioners could not, in a parish having a Board of Guardians of the poor appointed under a local Act, and competent to carry into effect the provisions of the Poor Law Amendment Act, direct the parishioners to elect a Board of Guardians according to the provisions of the Poor Law Amendment Act. But it distinctly recognised the power of the Commissioners to regulate the administration of relief by the Board of Guardians created by the local Act.

94. In the course of his judgment, Lord Denman reviews the objections to the opinion of the Court, that the Commissioners were not authorized by the Act to direct the election of a Board of Guardians under the provisions of the Poor Law Amendment Act in the parish of St. Pancras. "And here," he remarks,

“uniformity in the management of the poor is said to be the leading object, the spirit, and principle of the Act, to which the letter of every part must be made subservient. In answer to this observation, I say that large powers are conferred and certain means provided to accomplish this general purpose. The Commissioners have a right to issue regulations and orders for the management of *every* parish, to interfere in all particular cases, and to be present at the meeting of *every* governing parochial assembly ; great securities, no doubt, for one system of management.” Afterwards he adds, “I think a local Board would naturally feel extreme surprise at receiving such an order as that which we are discussing, when they had been told by section 54, that the giving, ordering, and directing relief to the poor of any parish possessing a local Board shall appertain and belong exclusively to the Guardians of the poor and select vestry, under their own peculiar Act. There is a saving of the Commissioners’ powers, but that saving would strike any ordinary person as applying to their powers of *regulation, control, and interference*, which otherwise might have been affected by the extensive words here employed. If in the face of these words it was intended to place the *constitution of the Board* entirely at the disposal of the Commissioners, I think the Legislature would and ought to have expressed that design in language open to no doubt or misconception.”

95. Agreeably with this view of their powers, the Commissioners have issued regulations to several Unions and single parishes under local Acts, which have continued in operation for several years. The principal of these are the incorporations of Tunstead and Happington, East and West Flegg, and Forehoe, in Norfolk ; and those of Samford, and Mutford and Lothingland, in Suffolk. The governing bodies in these incorporations continue to be appointed according to the provisions of their respective local Acts, but the administration of relief is carried on under the regulations of the Commissioners, as we explained fully in our Seventh Annual Report, s. 54.

96. During the last year we have issued all our principal regulations for the first time to Bury St. Edmund’s, the parishes of which are incorporated under a local Act ; and we have likewise issued our workhouse regulations to the united parishes of St. Margaret and St. John Westminster, in consequence of the facts disclosed in a report of a Committee of the Acting Directors and Guardians, which report we annex, with some other documents, in the Appendix.* Moreover, having ascertained that the Directors and Guardians of the poor of the parish of Brighthelmston intended to make a considerable outlay of money for the enlargement of their workhouse, without submitting the estimates and plans for the approbation of the Commissioners, we issued an

* App. B, No. 7.

order prohibiting them from proceeding to carry into effect any alteration or addition to their workhouse, and from applying, raising, or borrowing any money to provide for the expenses thereof, until the plans and estimates should have been submitted to the Commissioners, and approved of by them. The Directors and Guardians have contested the legality of this order, and have given notice to the Commissioners of their intention to apply to the Court of Queen's Bench for a writ of certiorari, in order that it may be brought up and its legality discussed.

97. The sales of parish property, though fewer than in former years, have continued to a considerable extent during the last year, and we have no remarks to make upon the subject in addition to what has been stated by us in our former Reports. We wish, however, in reference to this subject, to explain the course which we have adopted in respect of property belonging to charities, or affected with charitable trusts. Property which has been given or bequeathed for the poor of a parish, or generally to certain classes of poor persons in a parish, is often, though erroneously, considered as property belonging to that parish, on the ground that all the inhabitants of a parish derive some benefit directly or indirectly from the application of the proceeds of property among any body of the parishioners. This erroneous notion has frequently led to a dealing with such property in former times, not justified by the purposes of the trust or the provisions of the law, as we have noticed in page 98 of our Report on the further Amendment of the Law.

98. Aware of the existence of this error, and anxious not to allow the provisions of the 5 and 6 Will. IV., c. 69, to be perverted to an object not contemplated by the legislature, we deemed it right, in all cases where the title of the parish to property was not shown in their deeds to be clearly exempt from charitable trusts of the above nature, to consult Mr. Hine, the Secretary of the Commissioners of Charities, upon the property which it was proposed to sell, and to ascertain from him whether or not it was affected by any charitable trust. That gentleman readily undertook this labour, which became of no trifling extent, and thus rendered us great assistance, at the same time that he zealously protected the interests which were especially confided to his care. Wherever he pointed out the existence of any charitable trust, the property was not sold; and where he stated that such a trust was supposed to exist, no sale was sanctioned by us unless it could be shown that no such trust in fact existed. When that Commission determined, we could no longer avail ourselves of Mr. Hine's assistance, but we deemed it necessary to direct that the reports of the Commissioners of Charities should be examined in every case before the sale should be sanctioned, and the same course has been adopted in reference to this matter as when we were

able to consult that gentleman. We believe, therefore, that no property affected by a charitable trust of the nature above referred to has been sold under our orders.

99. We have to notice that, in the Act passed at the close of the last Parliament (4 and 5 Vict., c. 38), which provides for the conveyance and endowment of sites for schools for the education of the poor, power is given to the rate-payers and owners of property in a parish to give a portion of any land belonging to the parish as a site for a school for the education of poor persons. This Act requires that the Poor Law Commissioners should consent to the grant. We have already acted upon this statute in several cases, and have given our consent to the grants of parochial land for this purpose, and we have not confined the application of the statute to the cases of land applicable in aid of the poor-rate only, as we have considered that the legislature intended to authorize the application of land held upon any public trust to such an object.

100. In our last Report we set forth the regulations which we had deemed it advisable to establish in respect to the application of sale produce to the erection of schools. In one of those regulations, advertng to the subject of the inspection of the school, we stated that we should require that the school should be open to the inspection of the government inspector for the time being, unless objection should be made by the parishioners at the time of the passing of the resolution. We have thought ourselves justified in requiring as a condition upon which alone we will give our consent to the grant of land under this statute, that the school shall be open to the inspection of the government inspectors. We have adopted this course on account of the great importance of some supervision of parochial schools, and of the difficulty of providing a sufficient guarantee for the continuance of the school in an effective condition.

101. We have proceeded to direct the application of the produce of the sale of parochial property as in former years.

102. In the Report on the First Amendment of the Law, it is stated in page 99, that—

“the statute 1 and 2 Vict., c. 25, has enabled us to apply such produce in payment of many equitable claims, but is not of so extensive an operation as to enable us to satisfy all the applications which have been made to us. We are not disposed to ask for its extension; at the same time, if it shall be thought right to enable us to apply the produce of any sale to the payment of other debts which have been incurred through the ignorance or improvidence of former rate-payers, we shall feel no indisposition to act occasionally upon such powers.”

103. Several complaints were made of great hardship, in relation to these outstanding claims, and a petition was presented to Parliament in the month of May last, from the Guardians of the

poor of the Lewes Union, detailing circumstances which had produced serious loss and responsibility to particular individuals, who had incautiously entered into liabilities for the benefit of a parish comprised in that Union, in a manner and for a purpose which did not render the poor-rates of the parish responsible to discharge them. Petitions were also presented in the same year from some other parishes, detailing similar grievances.

104. At the close of that Parliament, a return was ordered by the House of Commons in the following terms:—

“Of all debts, liabilities, and engagements claimed against the poor-rates of any parish at the time of the passing of the Act 4 and 5 Will. IV., c. 76, for which securities had been given, and interest was then paid; distinguishing such as were duly secured, and were legally charged upon the poor-rates, and such as were secured by notes or engagements of parish officers, or other persons, on behalf of such parishes; with a statement of the consideration given for such debts, and the purposes for which they were incurred; whether paid, and if so, how paid, or unpaid; and in such case the names of the parties to whom the same are now due, and the parties responsible upon the securities.”

105. We caused a circular letter to be addressed to all the parishes and places maintaining their own poor in England and Wales, and during last autumn returns were obtained from about 13,000 places. Several applications were made to those places which were in default, and returns were ultimately received from the whole number, excepting about 200. These returns have been carefully arranged and examined in detail. Some were incorrect, and others defective: the proper corrections have been made, and the deficiencies supplied from documents in this office; but we are apprehensive that there are still some inaccuracies in the return, principally in regard to the nature of the securities held by the parties who make claims against the parishes. We have also reason to doubt whether the return is complete, with reference to the debts that have been discharged, of which the present overseers have probably no accurate information. Many cases, we believe, exist, in which charitable bequests or donations have been applied in aid of the poor-rates, and the interest thereon is now paid in respect of the charity, but the claims have not been returned. We were able to insert a few cases of this description while the return was in progress.

106. The result of the Return, which was presented to the House of Commons early in the present session, and has since been printed by order of the House,* shows that at the passing of the Poor Law Amendment Act, in August, 1834, the sum of 370,556*l.* 10*s.* 7*d.* was owing by different parishes in England and Wales, of which the amounts in the different counties appear in the Table contained in the Appendix.† From that time to the

* Parliamentary Paper, No. 8 4, of Session 1842.

† App. E, No. 6.

date of the return, the total sum of 177,732*l.* had been paid off, as is also shown in the same Table. There were also annuities to the amount of 3,897*l.* per annum, of which 3,292*l.* per annum are still payable. Of the first-mentioned sum, 93,048*l.* has been paid out of the produce of the sale of parochial and incorporation property, and 84,684*l.* has been paid out of the poor-rate itself, or by subscriptions or voluntary rates, and other sources; so that the sum of 192,817*l.* appears to be still due.

107. Of the sum now owing, a portion amounting to 100,281*l.*, and annuities amounting to 2,791*l.* 14*s.* 9*d.*, appear to be secured by valid legal securities upon the rates, but the residue is for the most part secured by the bonds, notes, or other personal engagements of former parish officers or inhabitants.

108. Upon an examination of the return, it appears that, of the amount of the debt still owing, 176,283*l.* had been incurred for the purposes of building, furnishing, or repairing workhouses and poor-houses, and 16,534*l.* had been incurred for purposes of a miscellaneous character, such as law expenses, emigration, valuations, medical relief, and general relief of the poor; and a Table is added in the Appendix,* showing the distribution of amount among those several objects.

109. The 5th and 6th Will. IV., c. 69, sec. 3, and the 1st Vict., c. 25, sec. 2, have enabled the discharge of the debts incurred for the first-mentioned purposes, out of the produce of the sale of parochial and Union property; but where the produce of the sale was not sufficient to discharge the whole of the debt, the residue could not be legally discharged out of the poor-rates, unless in cases where legal securities had been given. It has been a common practice for the rate-payers to make up the deficiency by a voluntary subscription. In regard to what are termed Gilbert's Bonds, there is some difficulty in procuring their discharge out of the produce of the sale of parish property, or otherwise, as they are securities for entire sums of money not payable by instalments. Hence, the holders are not compellable to take any portion of the debt, and the rate-payers are not, in like manner, compellable to make up the whole or any part of the debt out of the poor-rates. The provisions made by the 22nd Geo. III., c. 83, sec. 20, 42nd Geo. III., c. 74, and the 43rd Geo. III., c. 110, have not proved effectual for the liquidation of such bonds, and are, in the present state of the administration of the Poor Law, almost impracticable.

110. The emigration, which has been conducted under our regulations, was during the first part of the last year directed to Australia, Canada, and New Zealand, but during the latter part it has been directed principally to the two last colonies. The bounty upon the emigration to the South Australian colonies hav-

* App. E, No. 5.

ing ceased, it was not to be expected that parishes would incur the heavy expense of the conveyance to Australia in place of Canada; the long voyage has always been felt to be a serious objection on the part of the proposed emigrants to the former country.

111. The emigration to Canada, however, is only open during a portion of the year, as the state of the River St. Lawrence during the winter months prevents the access of emigrant ships; and as the average length of voyage is about six weeks, and the earliest period of arrival at Quebec is about the end of March, it is manifest that during the winter months no immediate relief can be obtained in the over-peopled parishes from emigration to the North American colonies.

112. We have much satisfaction in extracting from the Report of Mr. Buchanan on the Emigration to Canada in 1841, which is contained in the Despatch from the Governor-general of British North America, presented to Parliament during the present Session,* the following passages (pp. 6 and 18) :—

“The number of emigrants who have received parochial aid or assistance from their landlords to emigrate this season considerably exceeds that of 1840, and amounts to 2,124, of whom from England there were 807; Ireland, 546; and from Scotland, 771. Those from England, with the exception of 110 Irish emigrants from Liverpool, aided by the Earl Fitzwilliam from his estate in Wicklow, were sent out chiefly under the sanction of the Poor Law Commissioners, and were (as well as those who have emigrated during these several years past under the same authority) well and amply provided for. They are chiefly from the ports of London, Gravesend, and Rye, and were supplied with sufficient means to enable them to proceed to their destination, or where labour might be required. Those from Ireland consisted chiefly of small cotters, whose landlords provided them with sufficient assistance to procure a passage to this port. Many landed very poor, and were dependent on immediate employment for their support; but others had sufficient means to enable them to reach their friends. Those who were unable to proceed farther, and were desirous of employment, procured it here without difficulty, and soon earned sufficient to carry them farther up the country to their friends.”

“Passengers per Olando, from London and Gravesend, are paupers who have been sent out by the Poor Law Commissioners. They consist of about 12 families, and are all going to the western section of the province. These people were well provided for during the voyage, and were forwarded free to Montreal at ship's expense.”

113. In that Report a practice is noticed, of which we have also been informed, of men quitting England and procuring a passage to the United States, leaving their families to be forwarded to that country by the parish officers or private individuals.

* Despatch from Governor-General of British North America, presented to both Houses of Parliament, Session 1842.

We have objected to sanction the emigration to the United States, not only upon what may be considered as grounds of national policy, but also upon the ground of our not possessing sufficient guarantees as to the mode of treatment which such emigrants are likely to receive in countries over which our Government has no control. We find several passages in Mr. Buchanan's Report which fully justify us in the course which we have pursued in this matter. We wish, therefore, to express our strong opinion of the great inexpediency of rendering the assistance to the families of persons so circumstanced, which it is the object of the parties to obtain by the desertion of their families.

114. In the Appendix* will be found the usual tables, showing the number of persons who have emigrated under our orders since the last Report. It appears that there has been a considerable increase over the number of the preceding year.

115. We are desirous also of directing your attention to the important facts stated in Mr. Tufnell's Report on Kent and Sussex, printed in the Appendix,† as to the limited extent to which the population of pauperised districts has been relieved even by extensive emigration.

116. In our last Annual Report we adverted to the progress which had been made in carrying into effect the provisions of the Vaccination Extension Act, and the means which we had adopted to obtain and convey to the respective Boards of Guardians and parish officers the best information on the subject of vaccination. We also stated the specific nature of the arrangements which we had deemed it our duty to recommend to the local authorities to make in carrying the provisions of the Act into effect. We moreover stated that arrangements for giving effect to the Act were completed in 533 Unions, on the 30th April, 1841.

117. The following Tables exhibit the progress which has been made since the date of that Report, and the number of Unions

UNIONS and Single Parishes in which the provisions of the Act are now in force.

	Number of Unions.	Number of Parishes.
Unions under the Poor Law Amendment Act on 30th April, 1841.	533	..
Additional under the Poor Law Amendment Act on 30th April, 1842.	38	..
Gilbert's Act Unions and parishes under Local Acts on the 30th April, 1842.	22	14
Single parishes managing their own poor . . . . .	..	7
Total	593	21

* App. E, No. 7.

† App. B, No. 8.

UNIONS and Single Parishes in which the Provisions of the Act have not been put in force.

	Unions.	Parishes.	Population in 1831.
Unions under the Poor Law Amendment Act	16	398	300,802
Gilbert's Act Unions and parishes under Local Acts	11	198	157,846
Single parishes managing their own poor. . . . .	..	235	170,334
Total	27	831	628,982

formed under the Poor Law Amendment Act, and Gilbert's and Local Acts, as well as single parishes, which have not yet made the necessary arrangements, so far as we have been informed of them.

118. The following are the names of the Unions referred to in which the provisions of the Act are not in force :—

Unions under the Poor Law Amendment Act.

Biggleswade,
Aylesbury,
Wycombe,
Hayfield,
St. Neot's,
The Fylde,
Garstang,
Todmorden,
Leicester,
Rothbury,
Bicester,
Witney,
Bury St. Edmund's,
Midhurst,
Mere,
Holywell.

Unions under Gilbert's and Local Acts.

Ash,
Bainbridge,
Barwick,
Brinton, &c.
Headley,
Great Ouseburn,
Preston,
Shrewsbury,
Oswestry,
Isle of Wight,
Montgomery.

119. We have repeatedly called the attention of the Guardians of these Unions to the necessity of providing the means for the extension of vaccination to the residents of the Unions, which the Guardians were authorized to do by the Legislature. In some cases the Guardians have been willing to take the necessary steps, but, from peculiar local circumstances, have found it impracticable to do so: in other cases, the Guardians have considered that they carried out the views of the Legislature in providing the means of vaccination to the *paupers* under their care, who are thus provided for, we have reason to believe, in every instance. In one or two

Unions the Guardians have declined to interfere in the matter ; and, in the absence of any enactment empowering the Commissioners to require the Guardians to make vaccination contracts, we have not hitherto attempted to adopt any measures for compelling a compliance with the statute. We trust, however, that the benefits which will be shown to have accrued from the operation of the Act will induce the Guardians throughout the kingdom, in conjunction with the medical officers, to diffuse as widely as possible the advantageous protection which vaccination, when successfully performed, affords from the destructive ravages of small-pox. Some objections which were formerly made to the introduction of the provisions of the Act by several Boards of Guardians have been removed by a short amending Act passed in the first Session of 1841 (4 and 5 Vic., c. 32) ; which expressly enables the Guardians to pay the expenses of vaccination out of the poor-rates, and also declares that vaccination under the Act shall not be considered to be parochial relief, and that no person shall be deprived of any right or subject to any disability by reason of such vaccination.

120. We stated in our last Annual Report that we had transmitted a form of return to the several vaccinators then appointed, calling for certain information as to the working of the measure, from which we hoped to be able to effect such modifications in the then existing arrangements as experience might show to be necessary. The vaccinators, with few exceptions, replied to the questions put to them by us with great readiness. Upon a review of the returns which we received, we have not deemed it necessary, except in some few cases which from local and other circumstances required modification, to interfere with the arrangements which have hitherto been made.

121. We have sought for information, from the tables published by the Registrar-general, as to the mortality, arising from small-pox, which has taken place since the passing of the Vaccination Act, as compared with the mortality, from the same cause, known to have taken place in former years ; but, from the very recent introduction of the machinery for vaccination throughout the kingdom, the returns published do not as yet embrace any part of the time since the passing of the Act. The Registrar-general has, however, published a return of deaths in the metropolis, arising from all causes, during the year ended December, 1841, from which we have extracted the following statement regarding the deaths from small-pox. This statement shows that the deaths have decreased 89 per cent. in the latter quarter of that year, as compared with the deaths of the first quarter. We have also procured from the Registrar-general the like information for the year ended December, 1840 :—

NUMBER of DEATHS arising from SMALL-POX registered in the Metropolis during each of the four Quarters of the Years ended December, 1840, and 1841.

1840					1841				
Quarters ended					Quarters ended				
March.	June.	Sept.	Dec.	Total Number of Deaths registered in the Year.	March.	June.	Sept.	Dec.	Total Number of Deaths registered in the Year.
104	107	253	708	1,235	605	252	128	68	1,053

122. In our Report of last year we stated that before the expiration of the present Act for the removal of Scotch and Irish paupers (3 and 4 Vict., 27), we hoped to be prepared with some definite recommendations on that subject. We have endeavoured in the mean time to obtain all the information which was accessible to us, either in England or Ireland, on the several points connected with these removals, and in fact the complaints of certain of the Irish boards of Guardians would necessarily, at any rate, have called our attention to the operation of the statute in question. We addressed a circular letter of inquiry to our Assistant Commissioners employed in Ireland, and have received some valuable information in reply thereto. We have moreover ascertained from the clerks of the peace of every English county, the total expense of Irish and Scotch removals for the year ended Dec. 31, 1841. The tables in pages 42 and 43 contain a summary of the replies; and we have annexed the cost to each county on an average of five years preceding 1833, so far as the same was reported by the Select Committee of the House of Commons of that year.

123. We have thus endeavoured to obtain information on the two most material points, that is to say, the pecuniary cost of the system in England, and its operation as regards the persons sent home under its provisions.

124. The object of the Act of 1833 (3 and 4 Will. IV., c. 40) appears to have been twofold.

1st. A reduction in the expense, and a more just incidence of the expense, incurred in removals of Scotch and Irish poor.

2nd. That the removals of Irish and Scotch poor should be actual removals to Ireland or Scotland, and not a mere licensed system of vagrancy in England, at the public cost, and for the benefit of the pauper and passmaster.

125. The tables given in pp. 42 and 43 will show how far the first object has been attained, and there can be no doubt that the removals now actually take place, and at the cost of the county

A RETURN from the Clerks of the Peace for each County in England and Wales, and from the Chamberlain of the City of London, showing the Amount of expense incurred in the removal of Irish and Scotch Paupers, under the Acts of Parliament in that case made and provided, during the Year ended 31st December, 1841.

Counties in which Expenses have been incurred in the year ended 31st December, 1841.

Counties.	Average Expense incurred in Removals for the Five Years 1828 to 1832.*			Expenses incurred in Removals Year ended 31st December, 1841.		
	£.	s.	d.	£.	s.	d.
Anglesey . . . . .	.	.	.	†62	4	0
Brecon . . . . .	.	.	.	9	18	0
Bristol, City and County of	.	.	.	93	16	0
Buckingham	585	0	0	7	19	6
Chester	900	0	0	398	6	8
Cumberland . . . . .	.	.	.	13	17	5
Devon . . . . .	.	.	.	14	11	4½
Durham . . . . .	.	.	.	32	9	6
Essex . . . . .	.	.	.	12	5	2
Glamorgan . . . . .	.	.	.	41	10	0
Huntingdon . . . . .	.	.	.	14	1	6
Kent . . . . .	.	.	.	57	11	3
Lancaster	†1,689	0	0	1,197	7	9½
London, City of . . . . .	.	.	.	1,364	2	1
Middlesex	2,297	0	0	§3,019	3	5
Northumberland . . . . .	.	.	.	3	3	0
Pembroke . . . . .	.	.	.	1	19	0
Salop . . . . .	.	.	.	10	3	7
Stafford	1,687	0	0	33	6	11
Surrey . . . . .	.	.	.	215	18	10
Westmoreland . . . . .	.	.	.	8	2	0
Wilts	1,000	0	0	7	16	0
Worcester . . . . .	.	.	.	28	16	9
York, West Riding . . . . .	.	.	.	||719	14	4
Carried over	£8,158	0	0	£7,368	4	1

* Taken from Report from Select Committee on Irish Vagrants, No. 394, Session 1833.

† For removal of Irish Paupers only. No Scotch.

‡ For 1829 to 1832.

§ This is the amount paid. The total expense incurred cannot be given, some of the overseers not having yet presented their accounts for payment.

|| Conveyance, subsistence, and lodging.

Counties in which no Expenses have been incurred in the year ended 31st December, 1841.

Counties.	*Average Expense incurred in Removals for the Five Years 1828 to 1832.			Expenses incurred in Removals Year ended 31st December, 1841.		
	£.	s.	d.	£.	s.	d.
Brought over	8,158	0	0	7,368	4	1
Bedford	730	0	0	.	.	.
Berks	854	0	0	.	.	.
Cambridge . . . . .	.	.	.	.	.	.
Cardigan . . . . .	.	.	.	.	.	.
Carmarthen . . . . .	.	.	.	.	.	.
Carnarvon . . . . .	.	.	.	.	.	.
Cornwall . . . . .	.	.	.	.	.	.
Denbigh . . . . .	.	.	.	.	.	.
Derby . . . . .	.	.	.	.	.	.
Dorset . . . . .	.	.	.	.	.	.
Flint . . . . .	.	.	.	.	.	.
Gloucester	1,285	0	0	.	.	.
Hereford . . . . .	.	.	.	.	.	.
Hertford	782	0	0	.	.	.
Leicester . . . . .	.	.	.	.	.	.
Lincoln, parts of Kesteven .	.	.	.	.	.	.
„ „ Lindsey .	.	.	.	.	.	.
„ „ Holland .	.	.	.	.	.	.
Merioneth . . . . .	.	.	.	.	.	.
Monmouth . . . . .	.	.	.	.	.	.
Montgomery . . . . .	.	.	.	.	.	.
Norfolk . . . . .	.	.	.	.	.	.
Northampton	756	0	0	.	.	.
Nottingham . . . . .	.	.	.	.	.	.
Oxford . . . . .	.	.	.	.	.	.
Radnor . . . . .	.	.	.	.	.	.
Rutland . . . . .	.	.	.	.	.	.
Somerset . . . . .	.	.	.	.	.	.
Southampton . . . . .	.	.	.	.	.	.
Suffolk . . . . .	.	.	.	.	.	.
Sussex . . . . .	.	.	.	.	.	.
Warwick	958	0	0	.	.	.
York, East Riding . . .	.	.	.	.	.	.
† „ North Riding . . .	.	.	.	.	.	.
‡ Westminster, City . . .	.	.	.	.	.	.
Total	£13,523	0	0	£7,368	4	1

* Taken from Report from Select Committee on Irish Vagrants, No. 394, Session 1833.

† No agreement entered into for removals. Few removed, and those at the expense of the Unions.

‡ Included in County of Middlesex.

whence the pauper is originally sent. It can no longer be said, as was stated by the Select Committee of the House of Commons in 1828, that the removal of an Irish vagrant to Liverpool costs 7s. 3d. more than an inside place in the mail. (Report, p. 4.) Other objections have, however, been urged with reason against the present system. These objections were alluded to in our last Report; and the mere fact that a legislative provision for the poor now exists in Ireland, and that public bodies, authorized to deal with this subject, have been called into existence in the latter country, would make the reconsideration of the whole subject highly expedient.

126. The principal defects alleged to exist in the present method of removing Scotch and Irish poor are the following:—

1st. The theory of the law is unjust. No power of removing an Englishman who becomes chargeable in Scotland or Ireland is given to the authorities of those countries, yet an Englishman may become chargeable there under the present state of things. He may become an inmate of an Irish workhouse, though the absence of any right to relief makes his admission a voluntary act on the part of the authorities there. In Scotland, by a three years' industrial residence in an assessed parish, he will (if disabled) acquire a right to relief. It is true that the small number of English resident in Scotland, the trifling nature of the parochial allowances, and the utter absence of any legal mode of compelling the heritors or the borough magistrates to grant those allowances, even where the right is not disputed, make the want of reciprocity a theoretical rather than a practical grievance.

2ndly. The absence of any mode of appeal against a Scotch or Irish order of removal is a far more practical evil, and one to which we called the attention of Her Majesty's Secretary of State in our last Report. In the case given in the Appendix to that document (App. B, No. 8, i.) an illegal order of removal had been made, yet there was no redress. In a late instance which has been reported to us by the Prescot Board of Guardians, a woman with two children was removed by order of magistrates to Scotland, where she was born, her marriage with an Englishman being denied. The woman arrives in Edinburgh, her alleged place of birth. She is examined by the officer of the charity hospital there, and a formal direction under the hand and seal of a magistrate is made out (under what statute or other legal authority we know not), ordering her to return to the township whence she had been removed by the order of English justices. The woman obeys this direction of the Edinburgh magistrates, returns to Windle, where she is immediately proceeded against under the third

section of the English Vagrant Act for returning and becoming chargeable after removal, and is committed to the House of Correction. When she is discharged, this whole circle of removals, counter-removals, and committals may possibly begin over again; and there is no mode that we know of by which the disputed facts or doubtful law can be settled. The correspondence and details of this case are given in the Appendix.*

It is very difficult to see any effectual means of remedying this set of evils. As the law now stands, a Scotch or Irish pauper is removed, not to a parish or to any local division bound to relieve, even for a short time, but to a *country*. No right to relief, or correlative duty to afford relief, is created by the order, and consequently there is no party aggrieved by such order, or who has any interest to appeal against it. Moreover no appeal of any kind is given by the present statute.

3rdly. Another evil of the present system is its hardship on the persons removed. There is no limitation as to time; no length of residence will exempt an Irishman or Scotchman from removal; and however trifling the relief, or however temporary the chargeability, the order can at once be granted.

4thly. The mode of removal is unnecessarily harsh, and, as we pointed out in our last Report, the persons are landed at random in Ireland, without any reference to their place of residence or birth, or the residence of their friends.

5thly. Since the expense of removal is repaid by the county, there is no check of self-interest on the disposition of parishes to avail themselves of the compulsory provisions of the statute.

127. The foregoing are the principal points which will, in our opinion, require consideration when the subject of the renewal of the 3 and 4 Vic. c. 27, comes before the Legislature; and we shall not fail to continue our inquiries, and most carefully to weigh the remedies which suggest themselves for these and similar evils.

128. At the date of our last Annual Report, the number of our Assistant Commissioners, having districts in England, amounted to 13. Since that time their number has been reduced to 10, at which it now remains, as no new appointments have been made by the Commissioners. This reduction has been partly owing to the resignations of some of our most experienced Assistant Commissioners, the loss of whose services we greatly regret. The average number of Unions under the inspection of a single Assistant

* App. B, No. 9.

Commissioner now amounts to 65; and accordingly the visits of the Assistant Commissioners to each Union will be less frequent than they were formerly, and will assume, to a considerable extent, the character of visits for special inquiries.

PROCEEDINGS IN IRELAND.

129. Our last Annual Report contained an account of our proceedings in bringing the Poor Law into operation in Ireland during the parochial year ending on the 25th of March, 1841, and we will now continue the account from that date; but, instead of concluding with the parochial year as heretofore, we will continue the statement of our proceedings in Ireland to the 1st of May, as in that portion of our Report which relates to England.

130. At the date of our last Report, the Unions had all been declared, excepting three, for which, however, the preliminary arrangements had then been made, and these Unions were also declared shortly afterwards. The statement of their Electoral Divisions and other particulars was given in the Appendix to our Report for 1841.* A complete Return of the 130 Unions in Ireland, with their area and population, and the number of Electoral Divisions, the number of Guardians, elected and ex-officio, and the date of declaration of each Union, will also be found in the Appendix.† The whole of Ireland is now placed in Unions. The limits of each Union are defined, and its extent, population, and other circumstances are ascertained, and an administrative body has been created in each, based upon a wide principle of representation; and it seems impossible to doubt that the several Boards of Guardians, returned freely as they are by the rate-payers, will possess the general confidence of the people, and exercise a powerful influence within their respective Unions.

131. We stated in detail in our last Report, the progress which had been made in building the Workhouses up to the 25th of March, 1841. Our exertions have since been earnest and unremitting in carrying forward this very important part of our operations; and, with allowances for certain difficulties and impediments of various kinds, we consider that there is, on the whole, reason to be satisfied with the results. All the Workhouses are now either built or in progress of building: the Table in the Appendix‡ will show the particulars of each, and our Architect's Report, also inserted in the Appendix,§ will afford a general view of the operations conducted under his immediate superintendence.

132. At the date of our present Report, 81 of the Workhouses have been declared fit for the reception of destitute poor, according to the provisions of the Irish Poor Relief Act, and in all of

* App. E, No. 11, 1841.

† App. E, Nos. 9 and 10.

‡ App. E, No. 10.

§ App. D, No. 1.

these (excepting a few of those last finished) relief is now administered. By the end of the approaching summer, we expect that at least 100 of the Workhouses will be completed and opened, and the others will then in general be far advanced towards completion, so that we may reasonably hope that this portion of our duties is drawing towards a close, and that by the end of spring, or at latest by Midsummer, of next year, the Workhouses throughout Ireland will all be in operation. This perhaps is as much as could have been expected under any circumstances; but those with which we have had to contend have been in many respects far from favourable, and were such as to require constant and strenuous exertions to overcome.

133. The weather in Ireland has been extremely unfavourable for building operations during the last three years, there having been an unusual quantity of rain; and this prevalence of wet weather has necessarily impeded the progress of the buildings, and greatly increased the difficulty of superintendence. Even with favourable seasons, it is by no means a light task to superintend and direct extensive buildings, proceeding simultaneously in every part of the country; but with such weather as that of the last three years, and with not less than a hundred of these buildings in progress at one time, and all requiring frequent inspection and constant superintendence, the difficulty has been proportionately increased. The builders themselves, and their workpeople, have been sufferers by the unfavourable seasons, which have caused them in many instances to lose much time, as well as incur much additional expense, in the fulfilment of their contracts. Bad weather too is always alleged as an excuse for defective workmanship; and where a contractor has to contend with adverse seasons, bringing with them the danger of ultimate loss by his undertaking, it can hardly be expected that he will carry on his work with the same spirit, or finish it so satisfactorily, as he probably would have done under other circumstances. We advert to this subject, not by way of excuse for the state of the buildings, which have generally been finished satisfactorily; but in justice to the several contractors, who have throughout, with few exceptions, evinced an honest determination to fulfil their engagements, even although this has been, as we have reason to know, in some instances to their own loss.

134. We adverted in our last Report to the difficulties with which we had to contend in obtaining suitable sites for the Workhouses. The sites which we have been compelled to take, although generally good, have not always been the most favourable for building; and the difficulties attending the transport of materials, and of finding suitable workpeople in some localities, have likewise in several instances served to impede the operations of the contractors.

135. The number and extent of the Buildings which were in progress at the same time during the greater part of last year necessarily caused a considerable increase of employment for the masons, carpenters, and other tradesmen usually connected with the execution of such works, and it has required much care and watchfulness to prevent an undue effect upon wages in consequence. We stated in our Report of 1840 the principles by which we should be guided in our efforts to prevent any great or sudden augmentation of the Rate of Wages, and to these we have steadily adhered, and have been always ready to authorize a suspension of the Works, whenever a tendency to combine was exhibited by the workmen; and a knowledge of this circumstance has, we have reason to believe, been of great use to the masters and to the public, by keeping the Rate of Wages on the whole pretty steady and uniform, although a certain increase has in general been submitted to by the employers during the last year.

136. We have stated above that the Workhouses have generally been finished to our satisfaction. It is right to add, however, that some of the Boards of Guardians have not been satisfied, when the house has been declared and transferred to them for occupation. Objections have then often been made either to the plan of the building, or the execution of the work, or to both; and we have had much correspondence, in our endeavours to explain the reasons and the objects with which everything had been done, and the purposes to which the different portions of the building were intended to be applied. Some of the Boards of Guardians still continue to be dissatisfied, although, we believe, without sufficient grounds. In buildings of such extent as the Irish Workhouses, and comprising a number of parts more or less detached, it cannot be matter of surprise that, notwithstanding the best attention of the Architect and his assistants, some parts of some of the buildings, on their coming into use, should be found to be imperfect. Slight defects, we believe, are found in every new building, although the building itself, in all essential respects, may be satisfactory. In every instance, after a careful inspection of the Workhouses, the defects complained of have been found to be of minor importance, and capable of easy remedy, which we have always endeavoured to apply as speedily as circumstances permitted; and in order to hasten the administration of relief, we declared the houses as early as possible, and often before they were completely finished in every part.

137. The Report by Mr. Wilkinson, our Architect, in the Appendix,* contains full explanations in reference to the construction of the Workhouses. It was originally our wish (as we stated in our Report for 1839) that the duty of superintending the building operations should be performed by the Board of Public Works

* App. D, No. 1.

in Ireland; and preliminary arrangements with a view to that object were discussed: but legal difficulties were stated which prevented its being carried into effect, and we were compelled to undertake the difficult and onerous task of providing and superintending every detail in connexion with the Workhouses, in addition to the other business of the Commission.

138. The arrangements which we made for the receipt, safe custody, and disbursement of the money obtained from the Exchequer Bill Loan Commissioners, through the medium of the Bank of England and the Bank of Ireland, are explained in our Report of 1840, and they have continued to be in all respects satisfactory and effective; and with the facilities afforded by these two institutions, the Exchequer bills advanced for providing the workhouses in Ireland have been retained in security, and bearing interest, up to the moment that the money was required; and the proceeds were then applied under our directions with perfect ease, and without risk, in payments to the contractors and other persons having claims on account of the several buildings.

139. The settlement of the accounts of the contractors, on the completion of the several buildings, has been a matter of much labour and difficulty. We found it impossible at the outset so to arrange the contracts and specifications as to include everything that was to be done. Local peculiarities had to be provided for; and although the general outline and arrangement of the buildings were essentially similar, modifications in minor matters had occasionally to be introduced as the works advanced, and in some instances also alterations have been made to meet the views of the Guardians; for we have considered it right on all occasions to comply with the wishes of the Boards of Guardians whenever we could do so consistently with a proper observance of our official duty. These circumstances however were all provided for under the stipulations of the contract, which in every case provides that all additions to, or omissions from, the work contracted to be performed, are to be subject to the decision of the Commissioners' Architect, and paid for, or allowed for, according to measure and value. Such a stipulation was absolutely necessary on many accounts, but especially with reference to the foundations of the buildings, the extent of which could not be ascertained until after the site was definitively settled, and after the ground was opened. In some instances, from the nature of the soil, and the intervention of sandy or unstable strata, considerable excavations have had to be made, and additional expense has thereby been unavoidably incurred. The adjustment of claims on this account, and on account of alterations and additions, has been, as before stated, a work of much labour and difficulty, the deductions which it has been necessary to make from the charges sent in by the contractors being often very considerable. We have endeavoured in all cases to deal

equitably in adjusting such claims, neither pressing unfairly upon the contractor, nor allowing a charge beyond what was right and proper.

140. On the completion of the buildings, and after the accounts have been duly examined, corrected, and certified, we have invariably laid all the original documents, with the alterations made therein, before the Boards of Guardians, in order that every step which had been taken in the matter might be distinctly seen. The amount claimed, and for what; the amount deducted, and the quantity and price on which the deduction is founded, or the claim allowed, all appear on the face of the accounts. These original documents are accompanied by a statement, showing in detail the exact amount of the receipts from the loan and the expenditure on account of the particular Union, and exhibiting the excess if there is a balance in hand, or specifying the deficiency if the funds have not been found sufficient to cover the expenditure; in which latter case, a further order to the Guardians to raise or borrow the sum deficient is of necessity issued. But at this point a difficulty has in several instances arisen. The Guardians have delayed to raise or borrow the money required for paying the balance so due, and the contractor and others having legal claims against the Union, sometimes to a considerable amount, have been kept out of their money, to their great loss and hardship, and to the serious injury of the credit and authority of the Commission, by whom the arrangements were framed, and by whom also the outlay has in every instance been sanctioned.

141. It was originally estimated that the cost of the 130 Workhouses in Ireland would not exceed a million sterling, and provision was accordingly made by Government to that extent; as the buildings advanced, however, it became apparent that this amount would be insufficient, and accordingly in December last application was made for an additional sum of 150,000*l*. The letters addressed to the Chancellor of the Exchequer, and to the Secretary of the Treasury, together with the statement of the sum originally estimated, the sum expended, and the further sum estimated to be required in the case of each workhouse, will be found in the Appendix.*

142. Some of the causes of this increase of expenditure beyond the original estimate, have been already noticed in the preceding paragraphs, and need not now be further adverted to; but there is one chief cause, on which most of the others mainly hinge, that still appears to require some explanation. In forming our first arrangements for the Irish Workhouses, we did not contemplate their being finished in so complete and expensive a way as we have since found to be necessary. It appeared to us at the outset, that,

as the general condition of the people in Ireland, as respects their habitations and mode of living, is inferior to that of the corresponding classes in England, the Workhouses to be provided might properly be of a less finished and costly character than those which exist in the latter country; and we shaped our arrangements and framed our estimates accordingly. We soon, however, found reason to doubt the accuracy of this conclusion, and further experience served to indicate a necessity for the Irish Workhouses being made as complete in all respects as those in England. We have, indeed, been much pressed by many of the Boards of Guardians to make the houses still more complete, and to incur expenses in finishing and fittings beyond anything which is to be found in the English houses. If we had yielded to the prevalent wish, the Workhouses would have been finished and fitted up with all the appurtenances of a Hospital or Infirmary, and there is still a strong desire to approximate in the Workhouse details to the costly arrangements of those Institutions; a desire which it will be our duty to resist, so far as it exceeds the measure of what is necessary for securing the due administration of relief to the destitute. These circumstances will account for much of the excess which has occurred beyond the original estimates for providing the Irish Workhouses.

143. During the last, as in the preceding year, the Commissioner resident in Ireland inspected the several buildings then in progress, and took such steps as appeared to be necessary in each case for ensuring their speedy and effective completion. He also visited every Union, and examined all the Workhouses which were opened, giving such directions as the circumstances of each appeared to require. On the whole, he saw reason to be satisfied with the order and general management of the several Workhouses then in operation; and with due care and attention on the part of the Guardians, and a vigilant superintendence on the part of the Assistant Commissioners, there appears to be good ground for believing that the Irish Workhouses will generally, and ere long, become all that was intended by the Legislature in framing the Law by which they have been created.

144. We have stated that the Workhouses have in general been finished satisfactorily, which implies that the contractors have in general properly fulfilled their engagements. This, however, has not been invariably the case; and we have had much difficulty and much trouble in some instances to get the works finished in a reasonable time, or in the manner which we had a right to expect and require from the contractors. These difficulties will, we presume, to a certain extent, still continue until the buildings are all completed; and no exertions on our part will be spared to surmount them whenever they may arise.

145. In some instances the Commissioners have themselves been compelled to take steps for the completion, under their own

superintendence, of works that the contractors failed to finish according to their contracts; and in two instances the Commissioners have been obliged to take upon themselves the building of the Workhouses, in consequence of the inability of the contractor to fulfil his engagements, namely, in the cases of Bailieborough and Cootehill, in both of which Unions the failure of the contractor rendered it necessary for the Commissioners to take charge of the works, and make arrangements for carrying them on under the immediate superintendence of their own Architect. This has necessarily imposed much additional labour upon him: but it could not be avoided, and has succeeded in accomplishing the object; and each of these Unions will now have its Workhouse completed without loss or additional charge beyond what would otherwise have been incurred, notwithstanding the failure of the contractor, and the confusion, trouble, and loss of time which necessarily arose therefrom.

146. At Bailieborough also an impediment of another kind arose, and for which we could not possibly have been prepared: certain persons to whom the contractor had become indebted proceeded against him by civil process, and obtained an order for seizing property to the amount of their several claims wherever it could be found. With this order they came to the Bailieborough Workhouse on the morning of the 21st of October last, before six o'clock, and broke into the building whilst it was yet dark, assaulting the watchman, and demolishing and carrying away doors, windows, timbers, and materials of considerable value, in order to sell them in satisfaction of their demands upon the contractor; and this they did, although the articles so taken had been provided and paid for by the Commissioners, without the contractor's intervention in any way; he having in fact ceased, since the date of his assignment, to have anything to do with the building, which had from that time been carried on entirely by the Commissioners. A like irruption was attempted at the Cootehill house, but it was in the daytime, and the Clerk of the Works being on the spot at the time prevented the accomplishment of their object, and compelled the individuals to quit the premises. An act so violent and so unjust, and calculated to inflict such a serious loss upon the Union, could not be acquiesced in, and we accordingly commenced proceedings against the parties implicated, with the view at once of vindicating the authority of the law, and protecting the Rate-payers of the Bailieborough Union. Both of these objects have been accomplished, a verdict having been obtained for the prosecution.

147. It was supposed by many persons that we should not be able to find individuals possessed of the requisite qualifications for filling the several offices in the Unions in Ireland; and we were ourselves not free from apprehensions on this score, especially with reference to the offices of master and matron, on whom the

order and efficiency of the Workhouse would in every instance so much depend. We are rejoiced to be enabled to state, however, that the difficulty arising from this source has been much less than was anticipated, and that in general very good officers have been obtained. Many of them were ignorant at first, and uninformed of their duties; but by sending them to one of the Dublin Workhouses in the first instance, and recently to one or two of the other best managed houses for training for a time, we have been enabled generally to secure efficient officers. Hitherto there have been very few dismissals, although we should not hesitate to exercise the powers with which we have been invested, and to dismiss any Union Officers proved to be incompetent; but we are desirous on all occasions of exercising this power in accordance with the wishes and convictions of the respective Boards of Guardians, as far as it may be possible to do so without compromising our public duty.

148. We gave, in the Appendix to our last Report, a Copy of the Dietaries which had been adopted in each of the Dublin Unions. The establishing of a suitable dietary is in every case a matter of much importance, as respects the interest of the Rate-payers, and the well-being of the inmates; and accordingly, after the experience obtained in the several Workhouses which had been opened, and after careful inquiries into the habits and modes of living of the peasantry and labouring classes in the various parts of the country, we prepared and issued a circular recommending certain dietaries for adoption by the Guardians, according to the circumstances of each Union. We have thought it best to abstain, for the present, from issuing any order or orders for the general regulation of the dietaries. The dietary circular is given in the Appendix,* and we also insert copies of letters which have been addressed to several Unions on this subject, and on extra allowances to the pauper inmates, as serving to explain the principles by which the diet in the Workhouses ought in such instances to be regulated.

149. The orders which we prepared and issued for regulating the proceedings of the Boards of Guardians, for the government of the Workhouses, and for keeping the Union accounts, are given in our preceding Reports; and we have now only to state that they have been found to be satisfactory, and we have hitherto seen no reason for making any additions or alterations in any of them.

150. A return of the expenditure upon the relief of the poor, and of the numbers relieved in each Union, in pursuance of the 123rd section of the Poor Relief Act, will be found in the Appendix,† in continuation of the return given in our last Report. The

* App. C, No. 1.

† App. E, No. 14

accounts of the Unions in which the Workhouses are opened have been audited by the respective Assistant Commissioners, and a special report on each audit has been made. These Reports show the working of the system in its details, pointing out and commenting upon the good and bad parts of the administration, and exhibiting and explaining the general results. These Audit Reports appear, therefore, better calculated than any other documents or statements which we could produce to afford a complete and comprehensive view of the working of the Poor Law, wherever the administration of relief to the destitute under its provisions has been brought into operation in Ireland; and we accordingly give such of these Reports in the Appendix* as appear best adapted for this object, and we solicit attention to them, as affording the fullest explanation on the matters to which they refer, as well as giving considerable insight into the habits and condition of the Irish people.

151. Great apprehensions were at the outset expressed, that in some parts of the country there would be difficulty in collecting the Poor Rates; but we are happy in being able to state that, with the exception of a very few instances, such apprehensions have proved to be unfounded. There has been no general and concerted resistance to the payment of rate in any locality. In a few instances, personal caprice, or misapprehension of the law, has incited individuals to refuse to pay the rate when it has been demanded: but such refusals have not been persisted in after the commencement of legal proceedings, or after due explanation has been given; and in no instance has any material difficulty arisen, where the magistrates have evinced a prompt and firm determination in carrying out the law.

152. In Dublin, the rate has been collected with a less amount of default than could have been expected, without having recourse to any of the means which the law has provided to enforce payment. In other places, the Guardians have found it necessary to avail themselves of those means against individual defaulters. In such cases we have always advised forbearance from harsh or hasty measures, and have endeavoured to show which of the modes provided for the recovery of the rate was most suitable to the particular case, so as to avoid what might have seemed to be severe or oppressive, where a more lenient and less summary mode appeared likely to answer the end. The true construction of the Act, which gives different remedies in different sections, was doubted by some Boards of Guardians, and even by certain magistrates; and in order to satisfy the scruples of the Justices sitting in petty sessions at Belfast, we submitted a Report of our Assistant Commissioner, Mr. Gulson, on the operation of the 73rd

* App. D, No. 2.

and 78th sections, to the then Solicitor-General; a copy of which Report, with the Solicitor-General's opinion on the case, will be found in the Appendix.*

153. In our last Report, we stated that the question of rating the landlords of all tenements at and under 5*l.* value, instead of the occupiers, had been raised in the North Dublin Union, and that the Guardians had strongly recommended an alteration of the law to that extent, the provisions of the 72nd section for enabling the owners to compound for payment of the rate on such tenements having been found ineffective. The Guardians of the South Dublin Union have since adopted a similar view, and on precisely the same grounds, namely, that the owners of tenements of such small value will in numerous instances, if not generally, decline to compound under the 72nd section, in the expectation that the occupiers will be enabled to escape the payment of the rate altogether, in which case they may probably consider that the exemption would go to swell the amount of the landlord's rent.

154. We adverted in our last Report to the education and training of the pauper children in the several Workhouses, and explained the steps which we had taken in reference to this most important subject, on which we continue to feel extreme solicitude; for the condition and usefulness of these children in after-life, moral, social, and religious, will mainly depend upon the manner in which they are educated and trained after they have been received into the Workhouses. Our unceasing and earnest attention will be given in furtherance of this object, in which we are unable to say that such progress has yet been made as to preclude the necessity for further exertion on the part of the several Boards of Guardians, as well as of the Commissioners.

155. As regards religious instruction, we have been especially desirous of maintaining inviolate the principles laid down in the 49th section of the Irish Poor Relief Act; and on the occasion of a communication from the Protestant Chaplain of the South Dublin Union Workhouse, which led us to apprehend an infraction of those principles, we addressed a letter to the Chairman of the Board of Guardians on the subject. Copies of this letter were sent to each of the Chaplains, and it expresses our views so fully on this important question, that we have deemed it right to insert it in the Appendix.†

156. There are peculiar difficulties in the way of getting young persons out into service or permanent occupation of any kind in Ireland, owing to the dearth of employment, as compared with the numbers in search of it; and even with the very best modes established for training and educating the Workhouse Children, we fear that the difficulty of finding opportunities for placing them out in the world, so that they may be enabled to earn their own livelihood, will still be very great. The difficulty will probably

* App. C, No. 3.

† App. C, No. 11.

be somewhat less with the boys than with the girls, but we are apprehensive that it will be great with respect to both; and it will be worthy of consideration if some arrangement cannot be made for sending a certain number of these young persons annually to the colonies. We fear that much inconvenience will arise from this source, and inconvenience has in fact already arisen in the two Dublin Unions, and at Cork, Waterford, Limerick, and Belfast, where a number of young persons, mostly females, have been congregated in the Workhouses, for whom no employment can be found. By the 51st section of the Poor Relief Act, provision is made for defraying the expense of emigration from any Electoral Division, whenever it may be proved to be necessary; but there is nothing in the Act to enable a Board of Guardians to deal with cases such as those which have arisen in the Dublin, Cork, and Limerick Unions, where a considerable number of friendless young persons have been congregated in the Workhouses, and are there for the most part maintained as casual paupers at the common charge of the Union: neither are there any means of providing for their proper care and superintendence, even although the funds necessary for their removal to one of the colonies could be obtained. These friendless young persons must therefore of necessity remain as at present, a fruitless burthen upon the community, unless an outlet for them can be found, or some step be taken to apply a remedy to the existing evil.

157. In connexion with Workhouse management we may notice the difficulty everywhere experienced of finding suitable employment for the inmates. The unprofitableness of pauper labour is so generally admitted, as to require no argument for establishing the proposition; and if this is the case in England, where the field of employment is so large and so varied, it must be, at least, equally true with respect to Ireland, where the labour-market is in so many instances overcharged.

158. All that has hitherto been attempted in this respect in the Irish Workhouses has been to endeavour to provide employment of the simplest and commonest description, especially for the more aged and infirm of both sexes, who constitute the great majority of the inmates. These are generally employed in oakum-picking; in the picking, carding, and spinning of wool; in knitting; and some few in making and mending the clothes belonging to the establishment. Of the able-bodied men very few have been admitted, and there are scarcely any of this class in the Workhouses, although there are a great many of the partially-disabled, who are for the most part occupied in the kitchen, and doing the rougher work about the house and yards; and where this does not afford sufficient occupation, they are employed in breaking stones. The able-bodied women (with or without children) are generally employed in household work; and in several

of the houses there are not a sufficient number of these to clean and keep the house in proper order, without the aid of paid assistants; but where the number of able-bodied women is greater than can be so employed in household work, they are set to work with the needle, or in carding, spinning, and knitting. On the whole, therefore, the difficulty with respect to employment in the Irish Workhouses is not perhaps greater, or even so great, as might have been apprehended, owing to the very large proportion of the aged and infirm of whom the inmates consist. With regard to the children, and the youths of both sexes, in addition to the instruction which they receive, it has been our endeavour to impress upon the Guardians the necessity of training them up in habits of industry, by which they may in due time be fitted for earning their own livelihood. They are accordingly, when not at school, employed in occupations fitted to their age and strength. The girls, under the matron, in household work, or in working with their needle; the boys working in the yards, or in the garden, or at some trade in the house—thus accustoming their hands to labour, and developing their muscular powers, and fitting them for the every-day occupations of life.

159. We described in detail, in our last Report, the steps which had been taken in reference to the Workhouses of the two Dublin Unions, and we are now enabled to state that the alterations and arrangements have been generally found satisfactory and to work well. The number of inmates in each of these houses, during the last year, has for the most part been about two thousand, and at some periods, particularly in the winter months, it exceeded that number. Yet the inmates have, on the whole been remarkably healthy, and fewer deaths have occurred than might have been expected, looking at the advanced age, and generally depressed physical condition, of a large proportion of the individuals admitted. But the absence of all exciting influences, the regular hours, due supplies of food and clothing, and the warmth and ventilation which are found in a Workhouse, in a superior degree to what can be obtained by the same classes out of it, have conduced to the preservation of the health, and, we doubt not, to the extension of the life of its inmates.

160. With respect to the health of the very young children, however, the experience of the Dublin Workhouses does not afford results equally satisfactory. A large proportion of these infants were in a diseased or extremely emaciated state at the time that they were admitted into the house, and very many of them, from their then condition, could hardly be expected to live. The mortality which took place among these infant children accordingly turned out to be considerable; and when a question was raised upon this point in the North Dublin Union, we at once determined to have the whole subject carefully investigated;

and the Reports of Mr. Hall, Mr. Phelan, and Drs. Kennedy and Corrigan, which are inserted in the Appendix, will show the nature and result of the inquiry.*

161. These Reports, and the Evidence on which they are founded, have since been presented to Parliament, and we trust they will show that there has been no neglect on the part of the Commissioners or on that of the Board of Guardians of the North Dublin Union; and that although the mortality among the infants under two years of age in the Workhouse was large, it yet had not exceeded, but had rather fallen short of, the average mortality among infants of the same age and class in Foundling Hospitals or other like institutions, or even at large under the care of their parents.

162. We have felt it our duty to give all the advice and assistance in our power to such Boards of Guardians as were disposed to avail themselves of the provisions contained in the Act, for recovering from the relatives of persons relieved in the Workhouse the cost of their maintenance, where those relatives were of sufficient ability to maintain them. In the proceedings taken under these provisions many questions have arisen; and as an instance, we have given in the Appendix† a case submitted by us to the present Attorney-General, of the desertion of a wife by her husband, where such desertion led to the wife's being compelled to obtain relief in the Workhouse of the Clonmel Union. That the several Boards of Guardians ought, in the due fulfilment of the duties devolved upon them, to take steps for enforcing the provisions of the Act in this respect, and for compelling the natural relations of destitute persons, whenever able, to provide for their support, there cannot, we apprehend, be any doubt, it being no less a legal than a moral and religious obligation; and we have accordingly never failed to press the fulfilment of this duty upon the Guardians on all occasions, and we shall continue to do so, in the conviction that the liabilities of natural relations, as established by the 53rd and four following sections of the Poor Relief Act, are calculated to confer an important benefit upon the whole community.

163. We have from the first been furnished with copies of the Minutes of the several Boards of Guardians, either through the Assistant Commissioner, who has, as far as it was possible, attended every meeting, or else directly by the Clerk. After each Workhouse was opened, we were also furnished with a return of the number of inmates, and we maintained such a communication with the several Functionaries as served to keep us informed of the progress and proceedings in each Union. As the number of Workhouses in operation increased, it became necessary that

* App. D, No. 4. † App. C, No. 9.

we should be furnished with more minute details as to the number and circumstances of the inmates, and particularly as to the state of health in the House ; and we accordingly prepared a form of Return, to be made weekly when the Guardians hold their meetings. We give in the Appendix* the form of this Return, and the letter of Instructions which accompanied it ; and its regular transmission will enable us to judge of the state of each Workhouse, and to take such steps as may appear to be necessary on any occasion.

164. On the admission of inmates, it became necessary to "take order" for the due administration of religious service in the several Workhouses, in conformity with the provisions of the 48th section of the Poor Relief Act. The number and the denomination of the Chaplains to be appointed are there defined, and their duties are pointed out : but the fixing of the salaries is left entirely to the Commissioners' discretion ; and it therefore became our duty to consider on what principle these salaries should be regulated, so as to be at once in accordance with the general scope and intention of the Act, satisfactory to the great body of the Ratepayers, and just to the Chaplains themselves. The only precedent bearing upon the case that we could refer to, was that of the Irish Gaol Act, which establishes an equality of salary on all occasions between the Protestant and Roman Catholic Chaplains. But in framing the 48th section of the Poor Relief Act, the Legislature abstained from following this precedent, and left the salaries of the Chaplains, in common with all other salaries, to be regulated by the Commissioners, with reference to the duties to be performed in each case, this being the principle by which we have been invariably governed in fixing the officers' salaries, as well in England as in Ireland. Now, in acting upon this principle, we have found it impossible to establish an equality of salary, in every instance, to the Chaplains of each of the three denominations, the number of inmates, and consequently the amount of duty to be performed by each, being often unequal.

165. In the North of Ireland, the members of the Established Church, of the Presbyterian Church, and of the Roman Catholic Church, are not generally so unequal, as to render it necessary that there should be any difference in the Chaplains' salaries ; and we have, accordingly, in most of the Northern Unions, regulated them all by the same standard. But in the South and the West of Ireland the case is widely different, the number of Roman Catholics there generally so much exceeding those of the other persuasions, as to prevent any approximation to an equality. In some, if not in several of the Workhouses in the Western Districts, we doubt if there be a single Protestant inmate, and in many of the other houses the number will be very small ; and in these cases we have considered it to be our duty,

* App. C, No. 2.

in accordance with what we believe to have been the intentions of the Legislature, to assign a less salary to the Chaplain of the Established Church, than to the Roman Catholic Chaplain; but in no instance have we assigned less than 20*l.* to the former, if there were even only a single Protestant inmate, whilst 60*l.* is the maximum to the latter, whatever may be the number of Roman Catholics in the house, except in the case of the two Dublin Unions, where 75*l.* is given, the Protestant Chaplain having at the same time a salary of 50*l.*

166. Owing to the circumstances of the Roman Catholic Church in Ireland, there is found to be a difficulty in providing Chaplains of that persuasion for the Irish Workhouses, without giving a higher salary than is usually assigned to the Workhouse chaplains in England. The Roman Catholic clergy having no parochial endowments, their income is derived from their flocks, and their number is regulated by their Bishops according to the extent and population of the respective parishes; and for the most part the parish priest, and his curate or curates, as the case may be, may be said to be occupied with the duties prescribed by their Church up to the full extent of their powers. Assuming this to be the case, it follows that whenever a Workhouse is erected in a parish, the priest cannot undertake the duty of the Workhouse chaplain without omitting some of his other duties, unless he obtain the assistance of an additional curate, for whose maintenance a sufficient salary must be assigned.

167. These circumstances, together with other matters connected with the services of the Roman Catholic Church, were brought under our notice by a deputation from the Roman Catholic Bishops assembled in Dublin; which led to a communication detailing the wishes of the prelates collectively, from the Rev. Dr. Crolly, the Roman Catholic primate; whose letter, with our answer, addressed to the Rev. Dr. Murray, the Roman Catholic Archbishop of Dublin, stating our views on the question, will be found in the Appendix.*

168. The valuations of rateable property have been steadily proceeding in the several Unions, and are now completed in one hundred and ten, and are in progress in all the others; and before the end of the present year they will, we expect, be completed throughout Ireland. In our previous Reports we have stated our opinion as to the way in which this very important duty had generally been performed by the Valuers; and the Instructions which we had prepared and issued for their guidance are also there given: so that we have now only to confirm our previous statements as to the general sufficiency of the valuations, without, however, venturing to assert that they are in every instance free from error. Indeed, it is almost impossible that they should be so, the value of properties constantly changing as circumstances

* App. C, No. 12.

change: but the Irish valuations have already attained to a satisfactory state of average accuracy; and they will become still more correct, after the successive revisions which they will undergo, prior to the imposition of every new rate.

169. The coming into operation of the Municipal Corporations' Act in Dublin led to a more particular inquiry into, and consideration of, the means provided by law for the revision and amendment of the valuations; and we found it expedient to consult the Attorney-General on several points. Two cases that were submitted to him on this occasion, together with his opinions thereon, will be found in the Appendix.* The result of this inquiry, and the opinion given by the Attorney-General, determined us to direct the appointment, in certain instances, of a permanent officer, to be called a Supervisor of Valuations and Rates; and on this officer was devolved the duty of superintending the collection as well as the making of the rate. Such an officer may perhaps be only permanently necessary in the Unions comprising large towns; but a revision of the valuations will occasionally be required in the other Unions likewise, and we shall be prepared to appoint or to direct the appointment of a Revisor in every such case. The instructions which we have given to the Revisor of Valuations and Rates in Dublin and Limerick will be found in the Appendix.†

170. We were called upon by Lord Eliot, at the end of last November, by direction of his Excellency the Lord Lieutenant, to obtain information from the several Unions in which the valuations had been completed, as to the number of tenements in each at and under certain grades of value. This information we accordingly used our best exertions to obtain, and copies of the Returns furnished by the Clerks of the several Unions, arranged in the most convenient form we could devise, were forwarded to Lord Eliot on the 19th of February, together with the opinions of the Assistant-Commissioners in charge of the respective Unions, as to the correctness of the valuation in each.

171. Doubts had, at various times, previously to the proceedings under the Irish Municipal Reform Act in Dublin, been expressed with reference to the filling up of the several columns in the rate-book. The form in which every rate must be made is prescribed by the Poor Relief Act, and no small difficulty was experienced in ascertaining and correctly entering the numerous particulars required. So long as the rate was only applied to its primary purposes, that of raising the necessary funds for the relief of the poor, and that of determining the questions connected with the constitution of the Board of Guardians, the doubts and difficulties referred to had no mischievous effect in practice; the requisite sums were justly assessed and levied, and legally qualified Guardians were duly elected. But when the rate came

* App. C, No. 5.

† App. C, No. 6.

to be used as the basis of the municipal franchise, respecting the possession and exercise of which much excitement existed in Dublin, those doubts and difficulties originated many serious questions. The conduct of the Guardians, by whom the rates were made was impugned, and a charge amounting to an accusation of intentional unfairness from party motives, or at least to culpable neglect of duty, was made against them to the Secretary of State. The memorial embodying this charge was referred to us, and our Assistant-Commissioner, Mr. Hall, was directed to make inquiry into its allegations, and to report fully as to the existence of such defects and irregularities, which were represented to be of such frequency and magnitude, as to offer an insuperable obstacle to the fair and impartial carrying out of the initiatory proceedings under the Municipal Act. We give Mr. Hall's Report entire in the Appendix,* as showing the history of the Dublin rates, and the measures by which the Board of Guardians of the two Dublin Unions endeavoured to give fair and equal effect to this department of the Poor Law.

172. It is only necessary now to observe, in connection with this transaction, that we consider that the appointment of a competent supervisor will be especially useful in preventing a recurrence of such unintentional omissions and errors as might, on future occasions, serve as the foundation of similar complaints.

173. In our last Report we explained very fully our views with reference to the election of Guardians, and stated our reasons for adhering to the order of election as then established, although we considered that its working had not been in all respects satisfactory. We deemed this preferable to making any large change at that time, in the mode of collecting the votes or otherwise, and we have seen reason to be satisfied with our decision, the improvements which we have been enabled to introduce in the various details having greatly lessened the obstacles which occurred in the earlier elections; so that with the facilities which experience imparts, and as the rate-payers become better acquainted with their duties and their privileges, and accustomed to the exercise of their proper functions, we have reason to believe that the elections in the Irish Unions will, in general, be hereafter conducted in an orderly and satisfactory manner.

174. In Ireland, as in England, we determined to appoint the Clerk of each Union to be the returning officer, except in cases where the Clerk was considered to be incompetent to the duty. The Clerk of the Union, in the ordinary execution of his duties, necessarily becomes acquainted with most of the details which require to be attended to in conducting the election of Guardians; and to make him the returning officer would seem, therefore, to be the natural and obvious course; whilst if another person was

* App. C, No 4.

to be appointed to the office, he would necessarily have to learn much with which the Clerk was already conversant, and would require information which the Clerk only could afford. These considerations led us to decide upon appointing the Clerks to be returning officers; and hitherto we have seen no reason to doubt the propriety of that course, but, on the contrary, everything to satisfy us of its expediency. A detailed tabular statement of the result of the recent elections will be found in the Appendix.*

175. The proviso contained in the twentieth section of the Act was thought to authorise the continuance in office of any individual Guardian who at the close of the year was not displaced by the election of another person. The apparent convenience of such an arrangement was in favour of that construction, and led to its being in several instances adopted as the true one. We, however, were led by a careful consideration of all the sections, in connection with which the twentieth section must be taken, to doubt the validity of such a construction, and we accordingly submitted a case to the Attorney-General. His opinion was adverse to attaching such an operation to the proviso, which he considers does not take effect in the instance of an individual Guardian, but is intended to apply to the Board collectively. The case, with a detailed statement of the considerations which inclined the Commissioners to that view which was afterwards taken by the Attorney-General, together with his opinion thereon, will be found in the Appendix.†

176. The steps which we took for carrying out the provisions of the Vaccination Extension Act (3 and 4 Vict., c. 29) are explained in our last Report. We have continued to give our best attention to this subject, and have spared no effort to realise the benevolent intentions of the legislature for extending the benefits of vaccination, and for preventing the occurrence and the spreading of small-pox. We have inserted in the Appendix‡ a summary of the results in the several Unions, together with a Report of Mr. Phelan,§ and certain other documents in reference to vaccination.

177. Our Inquiry into the Irish Medical Charities, in pursuance of the powers given to us by the 46th and 47th sections of the Poor Relief Act, was so far advanced at the period of our last Annual Report, as to enable us shortly after to present a distinct Report thereon to Her Majesty's Secretary of State for the Home Department, by whom it was laid before Parliament. The inquiry was continued by Mr. Phelan and Dr. Corr, with the aid of the Assistant-Commissioners of the respective districts,

* App. E, No. 12.

† App. C, No. 7.

‡ App. D, No. 3.

§ App. E, No. 13.

in the mode explained in our last Report, and was brought to a conclusion on the 29th October, 1841, when the services of Dr. Corr were discontinued, he having been specially engaged for this particular service. The results of the inquiry so continued were presented to you on the 2nd of February last, as the remaining portion of the Appendix to the Report previously made.

178. In describing the difficulties connected with the building of the Workhouses, we have, in a former part of this Report, adverted to the very unfavourable state of the weather during the greater portion of last year. The excessive rains, and the general prevalence of cold, ungenial weather, affected both the grain and the potato crops, which, in consequence, were neither so early, so abundant, nor so good in quality, as they otherwise would have been. It had been nearly the same for the two or three previous years; and this succession of unfavourable seasons necessarily tended to increase the distress, which has unhappily been so prevalent in Ireland, especially in the western districts during the months of June, July, and August. But notwithstanding the existence of much distress from these causes, it was met and overcome by the energies of the people themselves, without the intervention of any aid from Government, or other sources, as had been usual in former seasons. We regard this circumstance with great satisfaction, as affording proof of the improved habits of the people.

179. As an additional proof of the improvements which are now in progress in Ireland, we may refer to the establishment of societies, in several of the Unions, for the purpose of diffusing information on the subject of agriculture, and exciting a spirit of emulation among the farmers, and inducing them to adopt improved methods of cultivation. We adverted to this subject in our last Report, and stated our conviction that the machinery of the Poor Law Unions might be made indirectly, if not directly, available for other beneficial objects besides the administration of relief to the destitute. The correctness of this opinion is, we think, proved by the formation of a considerable number of "Union Agricultural Societies," through the agency and under the immediate superintendence of the Union functionaries, although kept in all respects totally distinct from the Union Poor Law proceedings. In establishing and managing these societies, the Guardians act in their individual capacity only, using the influence which their position in the Union gives them, and availing themselves of the facilities afforded by the regular meetings of the members of the Board, and of others connected with the business of the Union, to disseminate useful information, and to urge the adoption of improved methods of culture, in which all are so largely interested. We have endeavoured to promote

and encourage the formation of these agricultural societies in the several Unions, insisting only upon their being kept perfectly distinct from the regular proceedings of the Boards of Guardians, with which, in fact, it is totally unnecessary, as it is nearly impossible, for them to be connected; and we augur the best results from associations so constituted, their objects being definite and intelligible to all, and their efforts being limited to the confines of the Union, every individual resident within which must be more or less benefited by the labours of the society, and must, therefore, take a lively interest in its success.

180. We adverted, in our last Report, to the difficulties which had arisen in the Cork Union, with reference to the chargeability of the paupers to the several Electoral Divisions, and we gave in the Appendix the correspondence which took place on that occasion, together with the opinion of the Law-officers of the Crown upon the points raised by the Cork Board of Guardians. The question of chargeability is one of so much importance, involving so many interests, that we can hardly expect it to settle at once in all the Unions into the precise shape intended by the legislature; and accordingly it has again been raised in the Limerick Union, and with a degree of earnestness that required our immediate interference.

181. In Limerick, as at Cork, the parties at issue were the Guardians of the city, and the rural divisions, the latter complaining that they were unduly charged with the maintenance of paupers properly belonging to the former, and calling upon us to interfere and enforce a correct registration, and a due execution of the law. We accordingly directed our Assistant Commissioner, Mr. Hawley, to investigate the circumstances; and the result of his inquiries clearly showed that the majority of the Limerick Board of Guardians had been acting in a manner contrary to the express provisions of the Act, by charging to the Union at large paupers whose maintenance ought to have been charged to certain of the Electoral Divisions. This appeared to be more particularly the case with respect to the Limerick Electoral Division, a large proportion of the paupers entered in the Register as chargeable to the Union at large having in fact been resident in Limerick, and being therefore chargeable to that Electoral Division. Our views on the question were repeatedly and fully stated to the Guardians, and although we are not empowered to direct an alteration of the entry made in the Register at the time of the pauper's admission, we cannot doubt that the Limerick Board of Guardians will of themselves shortly become sensible of the necessity of a strict adherence to law in this respect; and that, instead of charging the Union at large, as they hitherto have done, with a certain class of paupers, a majority of the Board will take care that the register of admissions is in future

duly filled up, according to the provisions of the 43rd and 44th sections of the Irish Poor Relief Act. We beg leave to refer to the correspondence and other documents connected with the question of chargeability, as it occurred at Limerick, which are inserted in the Appendix.*

182. In our last annual Report we stated our views with respect to the expediency of a measure for repressing mendicancy in Ireland. It appears to us that a measure of this sort, adapted to the circumstances of the country, ought to follow, if it does not accompany, the introduction of the Poor Law and the opening of the Workhouses. It is true that the Poor Relief Act does not confer a right to relief, and that the Workhouses may possibly be sometimes inadequate to the reception of all persons in the Union who may be in a state of destitution: but a rate is nevertheless made for the relief of the destitute, and the persons whose condition is most helpless are received by the Guardians into the Workhouse. Accordingly an opinion prevails very generally throughout Ireland that means ought to be taken for diminishing mendicancy, in a ratio corresponding with the facilities which have been afforded for the relief of destitution. We stated in our Report of last year that forty Boards of Guardians had expressed opinions favourable to such a measure. A public meeting was recently called at Dublin for considering the subject, at which it was resolved to apply to the Irish Government, urging the necessity of immediate steps being taken to put down the evil of mendicancy. A copy of the Memorial prepared on the occasion, and presented to His Excellency the Lord Lieutenant, is inserted in the Appendix.† We likewise have received recently a resolution of the Board of Guardians of the Dunmanway Union upon the same subject, a copy of which we also insert in the Appendix. Several representations of like import have been made to us, and indeed it is found that the present state of the law with respect to mendicancy creates positive obstacles to the operation of the Poor Relief Act. In some of the Unions, after the stock of habitual mendicants had for the most part been taken into the Workhouses, the Rate-payers of particular Electoral Divisions finding that the removal of what may be called their own established poor did not protect them from mendicancy, but was followed by inroads of beggars from the surrounding districts, or even from those more distant, have deemed it better that their own poor should be permitted to levy contributions from house to house as heretofore, rather than that the Rate-payers should incur the charge of maintaining them in the Workhouses, and at the same time be compelled to make contributions to casual vagrants or mendicant strangers by whom their doors were beset.

183. This circumstance is particularly referred to in two Reports of Mr. Clements on the Audit of the Londonderry and

* App. C, No. 8.

† App. D, No. 6.

Omagh Unions respectively, in the Appendix;* and the prevalence of such a feeling has been exemplified in occurrences in the Kilmallock Union, where the Rate-payers of a certain Electoral Division came in a body to the Workhouse, and demanded to have their poor delivered up to them, which was accordingly done, and they were carried back with great demonstrations of rejoicing, to be supported by almsgiving in the accustomed mode. The Rate-payers in this case no doubt expected that, when they had their own beggars about them, they would be protected from the inroads of beggars from other districts, to which they were liable, so long as their own habitual stock were maintained in the Workhouse.

184. Whenever a measure for the repression of mendicancy shall receive the sanction of Parliament, it ought undoubtedly to be carried into effect with caution and moderation, and with a due regard for the feelings and opinions which necessarily accompany a practice so deeply rooted in the habits of the Irish people.

We have the honour to be,

Sir,

Your very faithful and obedient Servants,

(L.S.)	(Signed)	GEORGE NICHOLLS,
		GEORGE CORNEWALL LEWIS,
		EDMUND WALKER HEAD.

* App. D, No. 2.

APPENDIX.

APPENDIX A.

ORDERS, EXPLANATORY LETTERS, AND MINUTES OF
THE COMMISSIONERS.

No. 1.

GENERAL ORDER REGULATING OUT-DOOR RELIEF.

- TO THE GUARDIANS OF THE POOR of the several Unions named in the Schedule hereunto annexed ;
- TO the Churchwardens and Overseers of the several Parishes and Places comprised within the said Unions ;
- TO the Clerk or Clerks to the Justices of the Petty Sessions held for the Division or Divisions in which the Parishes and Places comprised within the said Unions are situate ; and to all others whom it may concern :

WE, THE POOR LAW COMMISSIONERS, in pursuance of the authorities vested in Us by an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales,*" do hereby rescind so much of any order or orders heretofore issued by the Poor Law Commissioners as relates to the administration of relief to be given to able-bodied poor persons, and to poor persons not resident in their parish or Union, in the several Unions named in the Schedule hereunto annexed.

And We do hereby order, direct, and declare, with respect to each and every of the Unions named in the said Schedule, as follows:—

ARTICLE I. Every able-bodied person, male or female, requiring relief from any parish within any of the said Unions, shall be relieved wholly in the workhouse of the Union, together with such of the family of every such able-bodied person as may be resident with him or her, and may not be in employment, and together with the wife of every such able-bodied male person, if he be a married man, and if she be resident with him ; save and except in the following cases:—

- 1st. Where such person shall require relief on account of sudden and urgent necessity.
- 2nd. Where such person shall require relief on account of any sickness, accident, or bodily or mental infirmity affecting such person, or any of his or her family.
- 3rd. Where such person shall require relief for the purpose of defraying the expenses, either wholly or in part, of the burial of any of his or her family.
- 4th. Where such person, being a widow, shall be in the first six months of her widowhood.
- 5th. Where such person shall be a widow and have a legitimate child or legitimate children dependent upon her, and incapable of earning his, her, or their livelihood, and no illegitimate child born after the commencement of her widowhood.

- 6th. Where such person shall be confined in any gaol or place of safe custody.
- 7th. Where the relief shall be required by the wife, child, or children of any able-bodied man who shall be in the service of Her Majesty as a soldier, sailor, or marine.
- 8th. Where any able-bodied person, not being a soldier, sailor, or marine, shall not reside within the Union, but the wife, child, or children of such person shall reside within the same, the Board of Guardians of the Union, according to their discretion, may afford relief in the workhouse to such wife, child, or children, or may allow outdoor relief for any such child or children being within the age of nurture, and resident with the mother within the Union.

ARTICLE II. In every case in which out-door relief shall be given on account of sickness, accident, or infirmity to any able-bodied male person resident within any of the said Unions, or to any member of the family of any able-bodied male person, an extract from the medical officer's weekly report (if any such officer shall have attended the case), stating the nature of such sickness, accident, or infirmity, shall be specially entered in the minutes of the proceedings of the Board of Guardians of the day on which the relief is ordered or subsequently allowed.

But if the Board of Guardians shall think fit, a certificate under the hand of a medical officer of the Union, or of the medical practitioner in attendance on the party, shall be laid before the Board, stating the nature of such sickness, accident, or infirmity, and a copy of the same shall be in like manner entered in the minutes.

ARTICLE III. No relief shall be given from the poor-rates of any parish comprised in any of the said Unions, to any person who does not reside in some place within the Union, save and except in the following cases :—

- 1st. Where such person, being casually within such parish, shall become destitute.
- 2nd. Where such person shall require relief on account of any sickness, accident, or bodily or mental infirmity, affecting such person, or any of his or her family.
- 3rd. Where such person shall be entitled to receive relief from any parish in which he may not be resident, under any order which justices may by law be authorised to make.
- 4th. Where such person, being a widow, shall be in the first six months of her widowhood.
- 5th. Where the relief shall be allowed for a child under the age of 16 maintained in a workhouse or establishment for the education of pauper children not situate within the Union.
- 6th. Where any person, not being able-bodied, shall not reside within the Union, and the wife, child, or children of such person shall reside within the same, relief may be afforded to such wife, child, or children, by the Guardians of the Union, as they shall think fit.
- 7th. Where such person shall, at some time within the twelve calendar months next preceding the date of this Order, have

been in the receipt of relief from some parish in the Union, being settled in such parish and not being resident therein.

ARTICLE IV. Provided always, that in case the Guardians of any of the said Unions shall depart in any particular instance from any of the regulations hereinbefore contained, and shall, within 15 days after such departure, report the same and the grounds thereof to the Poor Law Commissioners, and if the Poor Law Commissioners shall approve of such departure, then the relief granted in such particular instance shall, if otherwise lawful, not be deemed to be unlawful, or be subject to be disallowed.

ARTICLE V. No relief which shall be contrary to any regulation in this Order shall be given by way of loan; and every relief which may be given to or on account of any person above the age of 21, or to his wife or any part of his family under the age of 16, under Article I., or any of the exceptions thereto, or under any of the exceptions to Article III., or under the proviso in Article IV., may, if the Guardians shall think fit, be given by way of loan.

ARTICLE VI. Whenever the word "Parish" is used in this Order, it shall be taken to signify any place separately maintaining its own poor;

Whenever the word "Union" is used in this Order, it shall be taken to include not only an Union of parishes formed under the provisions of the hereinbefore-recited Act, but also any Union of parishes incorporated or united for the relief or maintenance of the poor under any Local Act of Parliament;

Whenever the word "Guardians" is used in this Order, it shall be taken to include not only guardians appointed or entitled to act under the provisions of the said hereinbefore-recited Act, but also any Governors, Directors, Managers, or Acting Guardians entitled to act in the ordering of relief to the poor from the poor-rates under any Local Act of Parliament;

Whenever the words "Board of Guardians" are used in this Order, they shall be taken to mean not only a Board of Guardians competent to act under the provisions of the said hereinbefore-recited Act, but also such Guardians, or such a number of any Guardians, as are competent to order relief to the poor from the poor-rates under any Local Act of Parliament.

SCHEDULE

Containing the names of the Unions to which the present Order applies.

Aberaeron	Andover	Aylsham
Abergavenny	Ashby-de-la-Zouch	Bakewell
Abingdon	Ashford, East	Banbury
Albans, St.	Ashford, West	Barnet
Alcester	Aston	Barnstaple
Alderbury	Atcham	Barrow-on-Soar
Alnwick	Atherstone	Basford
Alresford	Auckland	Basingstoke
Alton	Austell, St.	Bath
Altrincham	Axbridge	Battle
Amersham	Axminster	Beaminster
Amesbury	Aylesbury	Bedale
Amphill	Aylesford, North	

Bedford	Christchurch	Forehoe
Bedminster	Church Stretton	Freebridge Lynn
Belford	Cirencester	Frome
Belper	Cleobury Mortimer	
Bellingham	Clifton	Gainsborough
Berkhamstead	Clun	Germans, St.
Berwick-on-Tweed	Clutton	Glanford Brigg
Beverley	Colchester	Glendale
Bicester	Columb Major, St.	Glossop
Bideford	Cookham	Gloucester
Biggleswade	Cosford	Godstone
Billericay	Cranbrook	Goole
Billesdon	Crediton	Grantham
Bingham	Crickhowel	Gravesend and Milton
Bishops Stortford	Cricklade and Wootton	Guilford
Blaby	Bassett	Guiltcross
Blandford	Croydon	Guisborough
Blean	Cuckfield	
Blofield		Hailsham
Blything	Darlington	Halstead
Bosmere and Claydon	Dartford	Haltwhistle
Boston	Daventry	Hambledon
Bourn	Depwade	Hardingstone
Brackley	Derby	Hartismere
Bradfield	Devizes	Hartley Wintney
Bradford (Wilts)	Docking	Hastings
Braintree	Doncaster	Havant
Brampton	Dorchester	Haverfordwest
Brecknock	Dore	Hay
Bridge	Dorking	Hayfield
Bridgenorth	Dover	Headington
Bridgewater	Downham	Hemel Hempstead
Bridport	Drayton	Henley
Brixworth	Driffild	Henstead
Bromley	Droitwich	Hereford
Bromsgrove	Droxford	Hertford
Bromyard	Dudley	Hexham
Buckingham	Dunmow	Highworth and Swindon
Buntingford	Durham	Hinckley
Burton-on-Trent	Dursley	Hitchin
		Holbeach
Caistor	Easingwold	Hollingbourne
Calne	Eastbourne	Holywell
Cambridge	East Grinstead	Honiton
Cardiff	Easthampstead	Hoo
Cardigan	East Redford	Horncastle
Carmarthen	East Ward	Horsham
Castle Ward	Eastry	Houghton-le-Spring
Catherington	Elham	Howden
Caxton and Arrington	Ellesmere	Hoxne
Cerne	Ely	Hungerford
Chailey	Epping	Huntingdon
Chapel-en-le-Frith	Epsom	Hursley
Chard	Erpingham	
Cheadle	Eton	Ipswich
Chelmsford	Evesham	Ives, St.
Cheltenham		
Chepstow	Faith, St.	Kettering
Chesterfield	Fareham	Keynsham
Chesterton	Faringdon	Kidderminster
Chester-le-Street	Faversham	Kingsbridge
Chippenharn	Flegg, East and West	Kingsclere
Chipping Norton	Foleshill	Kings Norton
Chipping Sodbury	Fordingbridge	Kington

Knighton	Newport Pagnell	Sleaford
Lanchester	Newton Abbot	Solihull
Langport	Northampton	Southam
Launceston	Northleach	South Molton
Ledbury	Northwich	South Shields
Leek	North Witchford	South Stoneham
Leighton Buzzard	Nuneaton	Southwell
Leominster	Oakham	Spalding
Lewes	Okehampton	Spilsby
Lexden and Winstree	Ongar	Stafford
Leyburn	Orsett	Staines
Lichfield	Oundle	Stamford
Lincoln		Steyning
Linton	Patrington	Stockbridge
Liskeard	Pembroke	Stockton
Llandilo Fawr	Penkridge	Stone
Llandoverly	Penrith	Stourbridge
Llanelly	Penzance	Stow
Loddon and Clavering	Pershore	Stow-on-the-Wold
Loughborough	Peterborough	Stratford-on-Avon
Louth	Petersfield	Stroud
Ludlow	Petworth	Sturminster
Luton	Pewsey	Sudbury
Lutterworth	Pickering	Swaffham
Lymington	Plomesgate	Swansea
Madeley	Plympton St. Mary	Tamworth
Maidstone	Pont-y-pool	Taunton
Maldon	Poole	Tavistock
Malling	Portsea Island	Teesdale
Malmesbury	Potterspury	Tenbury
Malton		Tending
Mansfield	Reading	Tenterden
Market Bosworth	Redruth	Tetbury
Market Harborough	Reeth	Tewkesbury
Marlborough	Reigate	Thakeham
Martley	Ringwood	Thame
Medway	Risbridge	Thanet, Isle of
Melksham	Rochford	Thetford
Melton Mowbray	Romford	Thingoe
Mere	Romney Marsh	Thirsk
Meriden	Romsey	Thomas, St.
Midhurst	Rothbury	Thornbury
Mildenhall	Ross	Thorne
Milton	Royston	Thrapston
Mitford and Launditch	Rugby	Ticehurst
Monmouth	Rye	Tisbury
Morpeth		Tiverton
Nantwich	Saffron Walden	Tonbridge
Narberth	Samford	Torrington
Neath	Scarborough	Totness
Neot's, St.	Sculcoates	Towcester
Newark	Sedgefield	Tunstead and Happing
Newbury	Seisdon	Tynemouth
Newcastle in Emlyn	Selby	
Newcastle under Lyne	Sevenoaks	Uckfield
Newent	Shaftesbury	Uppingham
New Forest	Shardlow	Upton-on-Severn
Newhaven	Sheppey	Uttoxeter
Newmarket	Shepton Mallett	Uxbridge
Newport (Monmouth)	Sherbourne	
Newport (Salop)	Shiffnal	Wallingford
	Shipston-on-Stour	Walsal
	Skirlaugh	Walsingham

Wangford	Westbury-on-Severn	Winslow
Wantage	Westbury and Whorwells-	Wirrall
Ware	down	Wisbeach
Wareham and Purbeck	West Firle	Witham
Warminster	West Ham	Witney
Warwick	West Hampnett	Woburn
Watford	West Ward	Wokingham
Wayland	Weymouth	Wolverhampton
Weardale	Wheatenhurst	Woodbridge
Wellingborough	Whitby	Woodstock
Wellington (Somerset)	Whitchurch	Woolstanton and Burslem
Wellington (Salop)	Williton	Worcester
Wells	Wilton	Workshop
Welwyn	Wimborne and Cranborne	Wrexham
Wem	Wincanton	Wycombe
Weobly	Winchcombe	
Westbourne	Winchester, New	Yeovil
West Bromwich	Windsor	

Given under our Hands and Seal of Office, this second day of August,
in the Year of Our Lord One thousand eight hundred and forty-one.
(Signed) J. G. S. LEFEVRE.
G. C. LEWIS.

The regulations contained in the above order have also been issued separately to the following Unions :—

Aberystwith
Bury St. Edmunds

Llanfyllin
Ruthin.

And a similar order has also been issued to the Parishes mentioned below :—

Alston-with-Garrigill
East Stonehouse
Stoke-upon-Trent

Whittlesea, St. Mary, and St.
Andrew
Great Yarmouth.

No. 2.

LETTER AS TO GENERAL ORDER REGULATING OUT-DOOR RELIEF.

*Poor Law Commission Office, Somerset House,
August 2, 1841.*

SIR,

THE Poor Law Commissioners have thought it expedient, for the sake of rendering the practice of the different Unions as uniform as circumstances permit, to issue their Order regulating the relief of able-bodied and non-resident paupers as a General Order.

Separate Orders, containing provisions nearly identical with, or closely resembling, those contained in the General Order now issued, are already in force in most of the Unions and Incorporations to which this Order is addressed.

The Commissioners request the attention of the Board of Guardians to the following remarks, in reference to those parts of the Order which appear to require explanation.

Relief of Able-bodied.

1.—*Article 1.*—The only remark on the prohibitory clause which the Commissioners need make is, that the Guardians under this clause are not bound to require any child of an able-bodied person who can support itself to accompany its parent into the workhouse, if it appear expedient that such child should continue in employment.

2.—*Article 1. Exception 1.]*—By “sudden and urgent necessity” (which words are used in Sec. 54 of the Poor Law Amendment Act)

the Commissioners understand any case of destitution requiring instant relief, before the person can be received into the Workhouse; as, for example, when a person is deprived of his usual means of support by means of fire, or storm, or inundation, or robbery, or riot, or any other similar cause, which he could not control when it had occurred, and which it would have been impossible or very difficult for him to foresee and prevent.

It is to be remarked further, that this exception does not authorize *permanent* out-door relief in any case. A case originally of sudden and urgent necessity, which subsequently requires continued relief, loses its character of suddenness and urgency. The relief subsequently required will be either ordinary relief, and therefore to be given in the workhouse, or it may be extraordinary, and given, for example, under the second exception to Article I.

3.—*Exception 2.]*—The second exception provides for the case of any able-bodied man who is himself insane or temporarily sick, or who has met with an accident, or any of whose family require to be relieved on the ground of insanity, infirmity, accident, or sickness.

4.—*Exception 3.]*—Under this exception relief may be given to able-bodied persons for the funerals of their families, without requiring them to come into the workhouse.

5.—*Exception 4.]*—The exception of widows during the first six months of their widowhood is adopted with a view of enabling persons thus situated to have an adequate interval for the purpose of making such arrangements for their support as their altered condition may require.

6.—*Exception 5.]*—The exception of widows with children, so far as it relates to able-bodied widows in employment, is one respecting which the Guardians ought to exercise great circumspection in applying it in practice. The Guardians when administering relief under it ought to take into account, that when small weekly allowances in aid of wages are made, they too commonly serve to excuse relations from the payment of contributions to a larger amount; and that the out-door allowances, when given indiscriminately in widowhood, tend to put an end to provident habits in respect of insurances in sick clubs or otherwise. It should, moreover, be borne in mind that allowances made by the parish to able-bodied widows in employment do not always confer the advantages intended, inasmuch as their wages, as in the case of able-bodied men, are commonly reduced in consideration of the allowance from the parish; and that such reduction of the wages, combined with the excuse furnished to relations or friends for withholding their contributions, together with the pauper habits thus engendered, often renders such allowances to widows in aid of wages an injury rather than a benefit to them; whilst in some districts this class of able-bodied widows may be so numerous that their labour (thus depreciated at the expense of the rate-payers) may be substituted for the more highly paid labour of independent labourers.

7.—The Commissioners trust that the Guardians will seldom find that the ordinary rate of earnings of able-bodied women is so low as not to enable them to support one child at the least; and that the Guardians will not adopt any such general rule as that of relieving all widows with one, or with any fixed number of children, without careful inquiry into every case thus to be relieved.

8.—*Exception 6.*]—It sometimes happens that a person is confined for debt in a prison where no provision is made out of a prison fund, or out of the country-rates, for his maintenance. In such a case as this, it is advisable that the Guardians of the Union should be empowered to relieve him. It is further necessary that the Guardians should be empowered to give relief to the wife and children in cases where the husband cannot be required to enter the workhouse, on account of his being in a place of legal confinement.

9.—*Exception 7.*]—The state of the law in reference to married women, explained in Par. 10, and the peculiar rights and obligations of soldiers, sailors and marines, render it desirable to give great latitude to the proceedings of the Board of Guardians in respect of the families of persons in these departments of the Queen's service. The seventh exception, therefore, allows of relief of any kind being given to the wife or children of a soldier, sailor, or marine, whether in or out of the workhouse, without requiring the husband to come into the workhouse.

10.—*Exception 8.*]—The eighth exception provides for the case of a wife whose husband is absent from her, either by desertion or otherwise, and it is necessary, in consequence of the state of the law applicable to women thus situated. It is held that in such cases relief to the children is not relief to the wife; consequently, the wife cannot be compelled to come with her children into the workhouse. If, however, she require relief for herself, the Guardians may require her to receive it in the workhouse; and if she require relief for her children, the Guardians may require such of them as are above the age of nurture to receive it in the workhouse, whether she do or do not come into the workhouse. As regards, however, children under the age of nurture who may be living with the mother, the Guardians cannot remove them from her; so that if she require relief for them and them only, the Guardians must give out-relief if relief be necessary.

11.—*Article 2.*—The regulation which requires the entry on the minutes of the medical officer's report, or a medical certificate in case of relief being given to an able-bodied pauper on account of sickness, accident, &c., has been introduced in consequence of a tendency, which has displayed itself in various parts of the country, to make exceptions to the Prohibitory Order on too slight grounds, and the Commissioners think that this provision will have the useful effect of calling the special attention of the Guardians to every such case.

If the pauper should not have been attended by a medical officer of the Union, a certificate may be given either by the medical practitioner who may have attended him, or by a medical officer of the Union who may visit him for the purpose.

Relief of Non-residents.

12.—*Article 3.*—As respects the portion of the Order which relates to the relief of persons not resident within their Union, the Commissioners desire to point out that it prohibits new cases of relief of this sort, with the exceptions therein mentioned.

13.—Under the provisions of this article, the Guardians may relieve a pauper residing within the Union, though not residing in the parish to which he belongs; the Commissioners, however, are far from wishing to encourage even this species of non-resident relief. It is true that

the frauds and evils which are incidental to non-resident relief, in consequence of the want of inspection and the difficulty of transmitting the relief, do not occur with reference to paupers resident within the Union, who are within the reach of the relieving officers; but, nevertheless, the rate-payers of the parish charged with the relief, who, by means of the quarterly lists of paupers, can, by personal observation of those who reside in their parish, ascertain whether they are fit objects for relief, are deprived of this protection where the pauper for whom they pay is resident at a distant part of the Union. The relief of paupers out of their parish, and out of the relieving district in which the parish is comprised, is not unattended with difficulties, both of a legal and practical nature, which are sufficient to make it desirable that the Guardians should not, without sufficient ground, permit new cases of this nature, even within the Union.

14.—The Commissioners have stated fully their views on the subject of non-resident relief, as respects both its legality and expediency, in a minute, dated 26th of January, 1841, which is reprinted in the Appendix to their Seventh Annual Report (Appendix A, No. 1).

15. *Article 3. Exception 1.*—The Commissioners have introduced this exception in order to meet the cases of vagrants who may become casually destitute within the Union. It is the duty of the Guardians to relieve persons so situated, without reference to the place of their settlement or residence. The Commissioners have had occasion to address several communications to the metropolitan Boards of Guardians, on the duty of the locality to relieve all cases of urgent destitution. (See the Commissioners' Fourth Annual Report, pages 154, 155, 156, and 157, 8vo. edit., Appendix A, No. 2; and Fifth Annual Report, page 87, 8vo. edit. Appendix A, No. 10.)

The Commissioners have not introduced into this Article an exception on account of sudden and urgent necessity. (See Paragraph 2.) Cases of sudden and urgent necessity manifestly require the prompt attention and vigilant inspection which can only be exercised by the Guardians and their officers, in the district where the necessity arises.

16.—*Exception 2.*—This exception corresponds to Exception 2 to Article 1. (See Paragraph 3.) The Commissioners omitted this exception in the forms of the Prohibitory Order which they have recently issued; but they have restored it in the present Order, on account of the difficulty which a want of the power of giving temporary relief to non-residents in case of sickness has been found to create in some parts of the country. The Commissioners, however, desire to caution the Guardians against giving temporary relief, in cases of sickness, to persons not resident within the Union, unless they are able to obtain accurate information concerning the case, and can ensure adequate and prompt relief, both medical and otherwise. It may be observed that this exception permits poor persons to be sent to establishments out of the Union, intended for the treatment of their respective infirmities, as hospitals for the sick, asylums for the insane, and schools for the blind or deaf and dumb.

17.—*Exception 3.*—The third exception is intended expressly to except from the operation of the Order the cases of relief given to non-resident lunatics in asylums under orders of justices, to debtors confined

under mesne process entitled to relief under the 52 Geo. III., c. 160, s. 1, and to persons under orders of removal.

18.—*Exception 4.*]—This exception is similar to the fourth exception to Article 1, the reasons for which are stated above, in Paragraph 5.

19.—*Exception 5.*]—This exception permits the Guardians to send pauper children to a workhouse or establishment for the training of pauper children, which may be situated out of their Union. Some remarks on the advantages of combining Unions for the education of pauper children may be seen in the Report of the Commissioners on the further amendment of the law (Dec. 1839), page 55—59, 8vo. edit., and in their Report on the Training of Pauper Children (21st January, 1841), with the Appendix.

20.—*Exception 6.*]—This exception enables the Guardians to relieve the resident family of a non-resident man, provided he be not able-bodied, without requiring them to come into the workhouse.

21.—*Exception 7.*]—This exception permits the continuance of non-resident relief to all paupers, not being able-bodied persons within Article 1, who were in the receipt of relief from some parish in the Union, within the twelve calendar months next preceding the date of the Order; consequently, it permits the continuance of non-resident relief to the infirm through age or any other cause, and to able-bodied widows with a child or children, who were in the receipt of parochial relief from the Union within that period.

Cases of peculiar Urgency.

22.—*Article 4.*—It is possible, although not probable, that cases may occasionally arise which present very peculiar circumstances, and which do not fall within any of the exceptions contained in the present Order. The Commissioners think it desirable, in cases of that kind, in which the immediate withdrawal or denial of out-door relief might appear likely to produce serious evil to the applicant, that the Guardians should give out-door relief, or take a portion of the applicant's family into the workhouse, and report the case, within fifteen days, to the Poor Law Commissioners, as a case of peculiar urgency, in order that the Commissioners may give their opinion thereupon. The Commissioners have accordingly introduced a proviso at the end of the Order, enabling the Guardians to pursue this course with respect to exceptional cases of this description.

Relief by way of Loan.

23.—*Article 5.*—The first part of Article V. is introduced in order to put an end to a misapprehension which existed in some Boards of Guardians; viz.—that although the Prohibitory Order prevented them from *giving* out-door relief, they might nevertheless *lend* it. The second part of the Article enables the Guardians to make all the relief which may be given to persons above 21 years of age, or their families, a loan under the 59th section of the Poor Law Amendment Act.

24.—*Article 6.*—The last clauses of this Article are introduced because the Order is addressed to four Unions of parishes, formed, not under the Poor Law Amendment Act, but under local Acts of Parliament; viz.—East and West Flegg, Forehoe, Samford, and Tunstead and Happing.

Signed by order of the Board,

GEORGE COODE, *Assistant Secretary.*

To the Clerk of the Board of Guardians.

No. 3.

GENERAL ORDER—WORKHOUSE RULES.

TO THE GUARDIANS OF THE POOR of the several Unions and of the several parishes under a Board of Guardians, named in the Schedule hereunto annexed, and the officers of such Unions and parishes;

To the Churchwardens and Overseers of the several parishes and places comprised within the said Unions; and of the several other parishes named in the said schedule;

To the Clerk or Clerks to the Justices of the Petty Sessions held for the division or divisions in which the parishes and places comprised within the said Unions, and the said other parishes named in the said schedule, are situate;—and to all others whom it may concern:

WE, THE POOR LAW COMMISSIONERS, do hereby, in pursuance of the authorities vested in Us by an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales*," rescind so much of every order heretofore issued by the Poor Law Commissioners to each of the Unions, and of the parishes under a Board of Guardians, named in the schedule hereunto annexed, as relates to the government of the workhouse, or the powers and duties of the officers for such workhouse, except in so far as the said orders, or any of them, may have authorized the appointment of the existing officers, or may have prescribed a dietary for the use of the inmates of the workhouse, or the times of labour and the intervals for meals.

And We do hereby order, direct, and declare, with respect to each and every of the Unions, and of the parishes under a Board of Guardians, named in the said schedule, and with respect to the government of the workhouse in the said Unions and parishes respectively, as follows:—

Admission of Paupers.

Art. 1. Every pauper who shall be admitted into the workhouse, either upon his first or any subsequent admission, shall be admitted in some one of the following modes only, that is to say:—

By a written or printed order of the Board of Guardians, signed by their Clerk.

By a provisional written or printed order, signed by a relieving officer or an overseer of the poor.

By the master of the workhouse (or during his absence, or inability to act, by the matron), without any such order, in case of any sudden or urgent necessity.

Art. 2. No pauper shall be admitted under any written or printed order as above mentioned, if the same bear date more than six days before the pauper duly presents it at the workhouse.

Art. 3. If a pauper be admitted by a provisional order of a relieving officer, or an overseer, or by the master or matron of the workhouse, without an order, the admission of such a pauper shall be brought

before the Board of Guardians at their next ordinary meeting, who shall decide on the propriety of the pauper's continuing in the workhouse or otherwise, and make an order accordingly.

Art. 4. As soon as a pauper is admitted, he shall be placed in some room to be exclusively appropriated for the purpose of the reception of paupers on admission, to be termed "the receiving ward," and shall there remain until examined by the medical officer for the workhouse.

Art. 5. If the medical officer upon such examination pronounce the pauper to be labouring under any disease of body or mind, the pauper shall be placed either in the sick ward, or in such other ward as the medical officer shall direct.

Art. 6. If the medical officer pronounce the pauper to be free from any such disease, the pauper shall be placed in the part of the workhouse assigned to the class to which he may belong.

Art. 7. Before being removed from the receiving ward, the pauper shall be thoroughly cleansed, and shall be clothed in a workhouse dress, and the clothes which he wore at the time of his admission shall be purified, and deposited in a place appropriated for that purpose, with the pauper's name affixed thereto. Such clothes shall be restored to the pauper when he leaves the workhouse. Provided always that the regulations in this Article shall not apply to casual poor, wayfarers, and vagrants, unless the Guardians shall so direct.

Art. 8. Every pauper shall, upon his admission into the workhouse, be searched by or under the inspection of the proper officer, and all articles prohibited by any Act of Parliament, or by this Order, which may be found upon his person, shall be taken from him, and, if possible, restored to him at his departure from the workhouse.

Classification of the Paupers.

Art. 9. The paupers, so far as the workhouse admits thereof, shall be classed as follows, subject nevertheless to such arrangements as the Board of Guardians may deem necessary with regard to persons labouring under any disease of body or mind, or for the further subdivision of any such classes :—

Class 1. Men infirm through age or any other cause.

Class 2. Able-bodied men, and youths above the age of 15 years.

Class 3. Boys above the age of 7 years, and under that of 15.

Class 4. Women infirm through age or any other cause.

Class 5. Able-bodied women, and girls above the age of 15 years.

Class 6. Girls above the age of 7 years, and under that of 15.

Class 7. Children under 7 years of age.

To each class shall be assigned that ward or separate building and yard which may be best fitted for the reception of such class, and each class of paupers shall remain therein, without communication with those of any other class.

Art. 10. Provided,

Firstly. That if for any special reason it shall at any time appear to the Board of Guardians to be desirable to depart from the regulations contained in Article 9, in respect of any married couple, being paupers of the first and fourth classes, the Guardians shall be at liberty to resolve that such couple shall have a sleeping apartment separate from

those of the other paupers. Such resolution shall be entered in the minutes of the proceedings of the Guardians, and a copy of the same shall be transmitted to the Poor Law Commissioners for their consent and approval; without which, the said resolution shall be of no effect.

Secondly. That any paupers of the fifth and sixth classes may be employed constantly or occasionally as assistants to the nurses in any of the sick wards, or in the care of infants, or as assistants in the household work; and the Guardians shall make such regulations as shall enable the paupers of the fifth and sixth classes to be employed in the household work, without communication with the paupers of the second and third classes.

Thirdly. That any pauper of the fourth class, whom the master may deem fit to perform any of the duties of a nurse or assistant to the matron, may be so employed in the sick wards, or those of the fourth, fifth, sixth, or seventh classes; and any pauper of the first class who may by the master be deemed fit may be placed in the ward of the third class, to aid in the management and superintend the behaviour of the paupers of such class.

Fourthly. That the guardians may make a regulation, to be entered on their minutes, for the classification of the boys and girls above the age of 10 years, in any particular case where they shall deem it advisable to deviate from the regulations in Article 9.

Fifthly. That the paupers of the seventh class may be placed in such of the wards appropriated to the female paupers as shall be deemed expedient, and the mothers of such paupers shall be permitted to have access to them at all reasonable times.

Sixthly. The master of the workhouse (subject to any regulations to be made by the Board of Guardians and approved by the Poor Law Commissioners) shall allow the father or mother of any child in the same workhouse who may be desirous of seeing such child, to have an interview with such child at some one time in each day, in some room in the said workhouse to be appointed for that purpose.

And the Board of Guardians shall make arrangements for permitting the members of the same family who may be in different workhouses to have occasional interviews with each other, at such times and in such manner as may best suit the discipline of the several workhouses.

Seventhly. That casual poor wayfarers and vagrants admitted by the master or matron of the workhouse shall be kept in the vagrant ward, or other separate ward of the said workhouse, and shall be dieted and set to work in such a manner and under such regulations as the Guardians shall, by a resolution to be entered upon the minutes of their proceedings, direct; such resolution being subject to the approval of the Poor Law Commissioners.

Art. 11. The Guardians shall, within 14 days after this order shall have come into force, after consulting with the medical officer, report to the Poor Law Commissioners the greatest number of paupers which ought to be admitted into the workhouse; and when such number shall have been approved or fixed by the Poor Law Commissioners, it shall not be lawful for the Guardians to admit into the workhouse, or retain therein, a larger number of paupers; and the fact of any excess above such number so approved of or fixed by the Poor Law Commissioners, which shall be made known by the visiting committee, or

the master of the workhouse, to the Board of Guardians, shall be forthwith reported to the Poor Law Commissioners by the clerk to such Guardians, and entered on the minutes of the meeting at which such fact was so made known; and the clerk to the said Guardians shall take the direction of the Board for summoning within seven days a special meeting of the Guardians for the purpose of considering the steps necessary to be taken for hiring, or otherwise providing additional workhouse accommodation.

Provided that if any alteration in the arrangements of the said workhouse or any addition thereto shall have been made, which may render such workhouse capable of accommodating a number of inmates larger than the number already approved or fixed by the Poor Law Commissioners, the Guardians shall, after consulting their medical officer, report to the Poor Law Commissioners the additional number which the workhouse may be deemed capable of accommodating, in order that the number already fixed or approved may be altered by the said Commissioners as occasion may require.

Art. 12. No pauper of unsound mind, who may be dangerous, or who may have been reported as such by the medical officer for the workhouse, or who may require habitual or frequent restraint, shall be detained in the workhouse for any period exceeding 14 days.

Discipline and Diet of the Paupers.

Art. 13. All the paupers in the workhouse, except the sick and insane, and the paupers of the first, fourth, and seventh classes, shall rise, be set to work, leave off work, and go to bed at the times mentioned in the Form marked A, hereunto annexed, and shall be allowed such intervals for their meals as are therein stated; and these several times shall be notified by the ringing of a bell; provided always that the Guardians may, with the consent of the Poor Law Commissioners, make such alterations in any of the said times or intervals as the Guardians may deem fit.

Art. 14. Half an hour after the bell shall have been rung for rising, the names of the paupers shall be called over by the master and matron respectively in the several wards provided for the second, third, fifth, and six classes, when every pauper belonging to the respective wards must be present and must answer to his name, and be inspected by the master and matron respectively.

Art. 15. The meals shall be taken by all the paupers, except the sick, the children, persons of unsound mind, wayfarers and vagrants, and the paupers of the first and fourth classes, in the dining-hall, or day-room, and in no other place whatever; and during the time of meals order and decorum shall be maintained, and no pauper of the second, third, fifth, or sixth classes shall go to or remain in his sleeping-room either in the time hereby appointed for work, or in the intervals allowed for meals, except by permission of the master or matron.

Art. 16. The master and matron of the workhouse shall (subject to the directions of the Board of Guardians) fix the hours of rising and going to bed for the paupers of the first, fourth, and seventh classes, and determine the occupation and employment of which they may be capable; and the meals for such paupers shall be provided

at such times and in such manner as the Board of Guardians may direct.

Art. 17. The paupers of the respective sexes shall be dieted with the food and in the manner described in the dietary table which may be prescribed for the use of the workhouse, and in no other manner.

Provided, however, that the medical officer for the workhouse may direct in writing such diet for any individual pauper as he shall deem necessary, and the master shall obey such direction until the next ordinary meeting of the Board of Guardians, when he shall report the same in writing to the Guardians. And if the medical officer for the workhouse shall at any time certify that he deems a temporary change in the diet essential to the health of the paupers in the workhouse, or of any class or classes thereof, the Guardians shall cause a copy of such certificate to be entered on the minutes of their proceedings, and shall be empowered forthwith to order, by a resolution, the said diet to be temporarily changed according to the recommendation of the medical officer, and shall forthwith transmit a copy of such certificate and resolution to the Poor Law Commissioners.

Art. 18. If any pauper shall require the master or matron to weigh the allowance of provisions served out at any meal, the master or matron shall forthwith weigh such allowance in the presence of the pauper complaining, and of two other persons.

Art. 19. No pauper shall have or consume any liquor, or any food or provision other than is allowed in the said dietary table, unless by the direction in writing of the medical officer, such direction to be obeyed and reported by the master, as in Article 17.

Art. 20. The clothing to be worn by the paupers in the workhouse shall be made of such materials as the Board of Guardians may determine.

Art. 21. The paupers of the several classes shall be kept employed according to their capacity and ability; and no pauper shall receive any compensation for his labour. Provided always that the Guardians may, without any direction of the medical officer, make such allowance of food as may be necessary to paupers employed as nurses, or in the household work; but they shall not allow to such paupers any fermented or spirituous liquors.

Art. 22. The boys and girls who are inmates of the workhouse shall, for three of the working hours at least every day, be respectively instructed in reading, writing, arithmetic, and the principles of the Christian religion, and such other instruction shall be imparted to them as shall fit them for service, and train them to habits of usefulness, industry, and virtue.

Art. 23. Any pauper may quit the workhouse upon giving to the master, or (during his absence or inability to act) to the matron, a reasonable notice of his wish to do so; and in the event of any able-bodied pauper, having a family, so quitting the house, the whole of such family shall be sent with him, unless the Board of Guardians shall for any special reason otherwise direct, and such directions shall be in conformity with the regulations of the said Commissioners with respect to out-door relief in force for the time being.

Art. 24. Provided nevertheless that the Board of Guardians shall make such regulations as they may deem fit, subject to the approval of

the Poor Law Commissioners, to enable the master of the workhouse to allow any pauper to quit the workhouse, for some urgent or special reason, without giving any such notice as is required in Article 23, and to return after a temporary absence only: every such allowance shall be reported by the master to the Board of Guardians at their next ordinary meeting.

Provided also that nothing herein contained shall prevent the master of the workhouse from allowing the paupers of each sex under the age of 15, subject to such restrictions as the Board of Guardians may impose, to quit the workhouse under the care and guidance of himself, or the matron, schoolmaster, schoolmistress, porter, or some one of the assistants and servants of the workhouse, for the purpose of exercise.

Art. 25. Any person may visit any pauper in the workhouse by permission of the master, or (in his absence) of the matron, subject to such conditions and restrictions as the Board of Guardians may prescribe; such interview to take place, except where a sick pauper is visited, in a room separate from the other inmates of the workhouse, in the presence of the master, matron, or porter.

Art. 26. No written or printed paper of an improper tendency, or which may be likely to produce insubordination, shall be allowed to circulate or be read aloud among the inmates of the workhouse.

Art. 27. No pauper shall play at cards or at any game of chance in the workhouse; and it shall be lawful for the master to take from any pauper, and keep until his departure from the workhouse, any cards, dice, or other articles relating to games of chance, which may be in his possession.

Art. 28. No pauper shall smoke in any room of the workhouse, except by the special direction of the medical officer, or shall have any matches or other articles of a highly combustible nature in his possession.

Art. 29. Any licensed minister of the religious persuasion of any inmate of the workhouse who shall at any time in the day, on the request of any inmate, enter the workhouse for the purpose of affording religious assistance to him, or for the purpose of instructing his child or children in the principles of his religion, shall give such assistance or instruction so as not to interfere with the good order and discipline of the other inmates of the workhouse; and such religious assistance or instruction shall be strictly confined to inmates who are of the religious persuasion of such minister, and to the children of such inmates, except in the cases in which the Board of Guardians may lawfully permit religious assistance and instruction to be given to any paupers who are Protestant dissenters by licensed ministers who are Protestant dissenters.

Art. 30. No work, except the necessary household work and cooking, shall be performed by the paupers on Sunday, Good Friday, and Christmas-day.

Art. 31. Prayers shall be read before breakfast and after supper every day, and Divine Service shall be performed every Sunday in the workhouse (unless the Guardians with the consent of the Poor Law Commissioners shall otherwise direct), at which all the paupers shall attend, except the sick, persons of unsound mind, the young children,

and such as are too infirm to do so; provided that those paupers who may object so to attend, on account of their professing religious principles differing from those of the Church of England, shall also be exempt from such attendance.

Art. 32. The Guardians may make such regulations as they deem expedient to authorise any inmate of the workhouse, being a member of the established church, and not being an able-bodied female pauper having an illegitimate child, to attend public worship at a parish church or chapel, on every Sunday, Christmas-day, and Good Friday, under the control and inspection of the master or porter of the workhouse, or other officer.

Art. 33. The Guardians may also make such regulations as they deem expedient to authorise any inmate of the workhouse, being a dissenter from the established church, and not being an able-bodied female pauper having an illegitimate child, to attend public worship at any dissenting chapel in the neighbourhood of the workhouse, on every Sunday, Christmas-day, and Good Friday.

Punishments for Misbehaviour of the Paupers.

Art. 34. Any pauper who shall neglect to observe such of the regulations herein contained as are applicable to and binding on him;—

Or who shall make any noise when silence is ordered to be kept;

Or shall use obscene or profane language;

Or shall by word or deed insult or revile any person;

Or shall threaten to strike or to assault any person;

Or shall not duly cleanse his person;

Or shall refuse or neglect to work, after having been required to do so;

Or shall pretend sickness;

Or shall play at cards or other game of chance;

Or shall enter or attempt to enter, without permission, the ward or yard appropriated to any class of paupers other than that to which he belongs;

Or shall misbehave in going to, at, or returning from public worship out of the workhouse, or at prayers in the workhouse;

Or shall return after the appointed time of absence, when allowed to quit the workhouse temporarily;

Or shall wilfully disobey any lawful order of any officer of the workhouse;

Shall be deemed DISORDERLY.

Art. 35. Any pauper who shall, within seven days, repeat any one or commit more than one of the offences specified in Article 34;

Or who shall by word or deed insult or revile the master or matron, or any other officer of the workhouse, or any of the Guardians;

Or shall wilfully disobey any lawful order of the master or matron after such order shall have been repeated;

Or shall unlawfully strike or otherwise unlawfully assault any person;

Or shall wilfully or mischievously damage or soil any property whatsoever belonging to the Guardians;

Or shall wilfully waste or spoil any provisions, stock, tools, or materials for work, belonging to the Guardians ;

Or shall be drunk ;

Or shall commit any act of indecency ;

Or shall wilfully disturb the other inmates during prayers or divine worship ;

Shall be deemed REFRACTORY.

Art. 36. It shall be lawful for the master of the workhouse, with or without the direction of the Board of Guardians, to punish any *disorderly* pauper by substituting, during a time not greater than forty-eight hours, for his or her dinner, as prescribed by the dietary, a meal consisting of eight ounces of bread, or one pound of cooked potatoes, and also by withholding from him, during the same period, all butter, cheese, tea, sugar, or broth, which such pauper would otherwise receive at any meal during the time aforesaid.

Art. 37. It shall be lawful for the Board of Guardians, by a special direction to be entered on their minutes, to order any *refractory* pauper to be punished by confinement in a separate room, with or without an alteration of diet, similar in kind and duration to that prescribed in Art. 36 for *disorderly* paupers ; but no pauper shall be so confined for a longer period than twenty-four hours, or, if it be deemed right that such pauper should be carried before a justice of the peace, and if such period of twenty-four hours should be insufficient for that purpose, then for such further time as may be necessary for such purpose.

Art. 38. It shall be lawful for the Board of Guardians, by any special or general order, to direct that a dress different from that of the other inmates shall be worn by *disorderly* or *refractory* paupers, during a period of not more than forty-eight hours, jointly with or in lieu of the alteration of diet to which any such pauper might be subjected by the regulations herein contained ; but it shall not be lawful for the Board of Guardians to cause any penal dress or distinguishing mark of disgrace to be worn by any adult pauper or class of adult paupers, unless such pauper or paupers shall be *disorderly* or *refractory* within the meaning of Article 34 or Article 35 of this order.

Art. 39. If any offence whereby a pauper becomes *refractory* under Article 35 be accompanied by any of the following circumstances of aggravation : that is to say, if such pauper—

Persist in using violence against any person ;

Or persist in creating a noise or disturbance so as to annoy a considerable number of the other inmates ;

Or endeavour to excite other paupers to acts of insubordination ;

Or persist in acting indecently or obscenely in the presence of any other inmate ;

Or persist in mischievously breaking or damaging any goods or property of the Guardians ; it shall be lawful for the master, without any direction of the Board of Guardians, immediately to place such *refractory* pauper in confinement for any time not exceeding twelve hours ; which confinement shall, however, be reckoned as part of any punishment afterwards imposed by the Board of Guardians for the same offence. But it shall not be lawful for the master to confine any adult pauper without the direction of the Board of Guardians in that behalf, except in one of the cases specified in this Article.

Art. 40. Every *refractory* pauper shall be deemed to be also *disorderly*, and may be punished as such; but no pauper who may have been punished for any offence as *disorderly* shall afterwards be punished for the same offence as *refractory*; and no pauper who may have been punished for any offence as *refractory* shall afterwards be punished for the same offence as *disorderly*.

Art. 41. No pauper who may have been under medical care, or who may have been entered in the medical weekly return as sick or infirm, at any time in the course of the seven days next preceding the day of the commission of the offence, or who may be reasonably supposed to be under twelve or above sixty years of age, or who may be pronounced by the medical officer for the workhouse to be pregnant, or who may be suckling a child, shall be punished by alteration of diet or by confinement, unless the medical officer shall have previously certified in writing that no injury to the health of such pauper is reasonably to be apprehended from the proposed punishment; and any modification diminishing such punishment which the medical officer for the workhouse may suggest shall be adopted by the master.

Art. 42. No pauper shall be confined between eight o'clock in the evening and six o'clock in the morning without being furnished with a bed and bedding suitable to the season, and with the other proper conveniences.

Art. 43. No child under 12 years of age shall be confined in a dark room, or during the night.

Art. 44. No corporal punishment shall be inflicted on any male child, except by the schoolmaster or master of the workhouse.

Art. 45. No corporal punishment shall be inflicted on any female child.

Art. 46. No corporal punishment shall be inflicted on any male child except with a rod, or other instrument, such as shall be seen and approved of by the Board of Guardians or the visiting committee.

Art. 47. No corporal punishment shall be inflicted on any male child until six hours shall have elapsed from the commission of the offence for which such punishment is inflicted.

Art. 48. Whenever any male child is punished by corporal correction, the master and schoolmaster shall (if possible) be both present.

Art. 49. No male child shall be punished by corporal correction whose age may be reasonably supposed to exceed fourteen years.

Art. 50. The master of the workhouse shall keep a book, to be furnished him by the Guardians, in the Form B, hereunto annexed, in which he shall duly enter—

Firstly. All cases of *refractory* or *disorderly* paupers, whether children or adults, reported to the Board of Guardians for their decision thereon.

Secondly. All cases of paupers, whether children or adults, who may have been punished without the direction of the Board of Guardians, with the particulars of their respective offences and punishments.

Art. 51. The person who punishes any child with corporal correction shall forthwith report to the master the particulars of the offence and punishment; and the master shall enter the same in the book specified in Article 50.

Art. 52. Such book shall be laid on the table at every ordinary meeting of the Board of Guardians, and every entry made in such book since the last ordinary meeting shall be read to the Board by the clerk.

The Guardians shall thereupon, in the first place, give direction as to any confinement or other punishment of any *refractory* or *disorderly* pauper reported for their decision, and such direction shall be entered on the minutes of the proceedings of the day, and a copy thereof shall be inserted by the clerk in the book specified in Article 50.

The Guardians, in the second place, shall take into their consideration the cases in which punishments are reported to have been already inflicted by the master or other officer, and the opinion of the Guardians in every such case shall be entered on the minutes of the day, and shall be communicated to the master by the chairman or clerk; and if the opinion of the Guardians be that the master or other officer has in any case acted illegally or improperly, a copy of the minute of such opinion shall be forwarded by the clerk to the Poor Law Commissioners.

Art. 53. Every pauper above the age of seven years who is in the workhouse, and who may have been punished since the last ordinary meeting of the Guardians, or who may be reported as *refractory* or *disorderly*, shall be brought into the board-room during the sitting of the Board of Guardians at their next ordinary meeting, whether he may request it or not, and shall have an opportunity of complaining to the Guardians of any undue punishment or of any unjust charge; and the fact of such pauper having been brought before the Guardians shall be entered on the minutes of the proceedings of the day. Provided that if any pauper so reported shall be an inmate of a workhouse in which the Guardians do not usually meet, it shall be sufficient if such pauper be brought before the visiting committee at their next attendance at such workhouse.

Art. 54. Any pauper above the age of fourteen years who shall unlawfully introduce or attempt to introduce spirituous or fermented liquors into the workhouse, and any pauper who shall abscond from the workhouse with clothes belonging to the Guardians, shall be forthwith taken before a Justice of the Peace, to be dealt with according to law.

Art. 55. The master shall cause a legible copy of the regulations respecting *disorderly* and *refractory* paupers contained in this order to be kept suspended in the dining-hall of the workhouse, or in the room in which the inmates usually eat their meals, in the school-room or school-rooms, and in the receiving wards, and also in the board-room of the Guardians.

Visiting Committee.

Art. 56. The Board of Guardians shall appoint a *Visiting Committee* from their own body, who shall carefully examine the workhouse of the Union once in every week at the least, shall inspect the last reports of the chaplain and medical officer for the workhouse, shall examine the stores in the workhouse, and ascertain the truth and circumstances of any complaints that may be made to them. And the Visiting Committee shall from time to time write such answers as the

facts may warrant to the following queries, which are to be printed in a book, entitled the VISITORS' BOOK, to be provided by the Guardians, and kept in the workhouse for that purpose, and to be submitted regularly to the Board of Guardians at their ordinary meetings:—

1. Is the workhouse, with its wards, offices, yards, and appurtenances, clean and well ventilated in every part?—If not, state the defect or omission.
2. Do the adult inmates of the workhouse, of all classes, appear clean in their persons, and decent and orderly in their behaviour?—If not, state the exceptions.
3. Are the able-bodied inmates of each sex employed and kept at work as directed by the Board of Guardians?—If not, and if any improvement can be suggested in their employment, state the same.
4. Are the infirm of each sex who are capable of work, employed and kept to work as far as their circumstances admit of it, and as directed by the Board of Guardians?—If not, and if any improvement can be suggested, state the same.
5. Are the infirm of each sex properly attended to, according to their several conditions?
6. Are the boys and girls in the school making due progress in religious instruction, reading, writing, and arithmetic?
7. Is the industrial training of the boys and girls properly attended to? And are they employed as the Guardians have directed?
8. Are the boys and girls clean in their persons, and correct in their behaviour?
9. Are the young children properly nursed and taken care of, and do they appear in a clean and healthy state?
10. Is regular attendance given by the medical officer?
11. Are the inmates of the infirmary in as satisfactory a state as their ailments admit of? Is there any infectious disease in the workhouse? if so, state the particulars.—Is there any child not vaccinated?
12. Is Divine service regularly performed? Are prayers regularly read?
13. Is the established dietary duly observed?—and are the hours of meals regularly adhered to?
14. Are the provisions and other supplies of the qualities contracted for?
15. Is the separation of the various classes strictly enforced according to Article 9?
16. Is any complaint made by any pauper against any officer, or in respect of the provisions or accommodations?—If so, state the name of the complainant, and the subject of the complaint.
17. What is the present number of inmates in the workhouse?
18. Does such number exceed that fixed by the Poor Law Commissioners?

Art. 57. It shall be lawful for any Poor Law Commissioner, or any Assistant Poor Law Commissioner, duly appointed under the provi-

sions of the hereinbefore-recited Act, to visit and inspect the workhouse, and to enter any remarks thereon in the book containing the questions to be answered by the Visiting Committee.

Repairs and Alterations of the Workhouse.

Art. 58. The Guardians shall once at least in every year, and as often as may be necessary for cleanliness, cause all the rooms, wards, offices, and privies belonging to the workhouse to be lime-washed.

Art. 59. The guardians shall keep the workhouse and all its furniture and appurtenances in good and substantial repair; and shall, from time to time, remedy without delay any such defect in the repair of the house, its drainage, warmth, or ventilation, or in the furniture or fixtures thereof, as may tend to injure the health of the inmates.

Officers of the Workhouse.

Art. 60. For the performance of the duties and ensuring the observance of the regulations herein set forth, the Board of Guardians shall, as soon as may be requisite, and from time to time hereafter upon the occurrence of any vacancy, appoint all or any of the following officers: that is to say—

A master of the workhouse,
A matron of the workhouse,
A chaplain,
A schoolmaster,
A schoolmistress,
A medical officer for the workhouse,
A porter;

and also such assistants and servants as shall be necessary for the efficient performance of the duties of the said several officers.

Art. 61. The officers so appointed to or holding any of the said offices shall respectively perform such duties as are hereinafter set forth, together with all such other duties, conformable with the nature of their respective offices, as the said Board of Guardians shall lawfully require them to perform.

Provided always, that every regulation applying to any person holding any office under this Order, shall apply to every officer, assistant, or servant, who may have been duly appointed for the workhouse by the Guardians, under any order issued by the Poor Law Commissioners, previously to the date of the present Order; and every regulation in the present Order applying to any officer shall apply to every officer of the like denomination appointed by the Guardians, although such officer may have been appointed before this Order shall have come into force.

Art. 62. Every officer, assistant, and servant appointed under this Order, shall be appointed by a majority of the Guardians present at a meeting of the Board, and every such appointment shall, as soon as the same shall have been made, be reported to the Poor Law Commissioners by the clerk to the Guardians.

Art. 63. No appointment to the office of master, matron, chaplain, schoolmaster, schoolmistress, or medical officer shall be made under this order, unless notice that such appointment will be made shall have been given at one of the two ordinary meetings of the Board next pre-

ceding the meeting at which the appointment shall be made, or unless an advertisement, giving notice of such appointment, shall have appeared in some public paper, by the direction of the Guardians, at least seven days before the day on which such appointment shall be made.

Qualifications of Officers.

Art. 64. No person shall be a medical officer for the workhouse who shall not be duly licensed to practise as a medical man.

Art. 65. No person shall be appointed to any office or service other than that of chaplain, or of medical officer for the workhouse, under this order, who will not agree to give one month's notice previous to resigning the office or quitting the service, or to forfeit one month's amount of salary, to be deducted as liquidated damages from the amount of salary or wages due at the time of such resignation or quitting of the service.

Art. 66. No person shall hold the office of chaplain under this Order without the consent of the Bishop of the diocese, signified in writing.

Salaries of the Officers.

Art. 67. The Board of Guardians shall pay to the several officers, assistants, and servants, appointed to or holding any office under this Order, such salaries or remuneration as the Poor Law Commissioners shall from time to time direct or approve.

Continuance in Office and Suspension of Officers.—Supply of Vacancies.

Art 68. Every officer appointed to or holding any office under this order, other than the medical officer, shall continue to hold the same until he shall die, or resign, or be removed by the Poor Law Commissioners; and every porter, assistant, or servant may be dismissed by the Board of Guardians, without the consent of the Poor Law Commissioners: but every such dismissal, and the grounds thereof, shall be reported to the Poor Law Commissioners.

Art. 69. The Board of Guardians may, at their discretion, and when they think necessary, suspend from the discharge of his or her duties, the chaplain, master, matron, schoolmaster, schoolmistress, or medical officer for the workhouse, and forthwith report such suspension, together with the cause thereof, to the Poor Law Commissioners, for their decision thereon, and may dismiss any other officer or servant of the workhouse at their discretion.

Art. 70. If any officer, assistant, or servant, appointed to or holding any office under this Order, be at any time prevented by sickness or accident, or other sufficient reason, from the performance of his duties, the Guardians may appoint a fit person to act as his temporary substitute, and may pay him a reasonable compensation for his services, and every such appointment shall be reported to the Poor Law Commissioners by the clerk to the Guardians as soon as the same shall have been made:

Provided always, that if the medical officer for the workhouse be temporarily incapacitated from performing his duties therein, it shall be competent to him to recommend to the Guardians a duly qualified

medical practitioner, in order to perform his duties during his temporary incapacity.

Art. 71. When any officer appointed to or holding any office under this Order shall die or resign, the Guardians shall, as soon as conveniently may be after such death or resignation, give notice thereof to the Poor Law Commissioners, and shall proceed to make a new appointment in the manner prescribed by the above regulations.

Art. 72. The salary of every officer, assistant, or servant appointed to or holding any office or employment under this Order, shall be payable up to the day on which he ceases to hold such office or employment, and no longer.

Duties of the Workhouse Officers.

Art. 73. And we do hereby define and specify the duties of the said several officers, and direct the execution thereof to be as follows :—

Duties of the Master.

Art. 74. The following shall be the duties of the master of the workhouse :—

- No. 1. To admit paupers into the workhouse, in obedience to the orders specified in Article 1, and also every person who shall appear to him to require relief through any sudden or urgent necessity ; and to cause every pauper, upon admission, to be examined by the medical officer, as is directed in Article 4.
- No. 2. To cause every male pauper above the age of seven years, upon admission, to be searched, cleansed, and clothed, and to be placed in the ward appropriated to the class to which he appears to belong.
- No. 3. To enforce industry, order, punctuality, and cleanliness, and the observance of the several regulations herein contained, by the paupers in the workhouse, and by the several officers, assistants, and servants therein employed.
- No. 4. In the absence of the chaplain, to read prayers, as is prescribed in Article 31, or to cause them to be read.
- No. 5. To call over the names of the male paupers, according to the direction contained in Article 14, to inspect their persons, and see that each individual is clean.
- No. 6. To provide for and enforce the employment of the able-bodied paupers during the whole of the hours of labour : to assist the schoolmaster in training the youth in such employment as will best fit them for service, and to keep the partially disabled paupers occupied to the extent of their ability.
- No. 7. To visit the sleeping wards of the male paupers at 11 o'clock in the morning of every day, and see that such wards have been all duly cleansed and ventilated.
- No. 8. To see that the meals of the paupers are duly provided, dressed, and served, according to the directions in Article 18, and to superintend the distribution of the food.
- No. 9. To say or cause to be said grace before and after meals.
- No. 10. To see that the dining-hall, tables, and seats are cleansed after every meal.

- No. 11. To visit all the wards of the male paupers before nine o'clock every night in winter, and ten o'clock in summer, and see that all the male paupers are in bed, and that all fires and lights are extinguished.
- No. 12. To receive from the porter the keys of the workhouse at nine o'clock every night, and to deliver them to him again at six o'clock every morning, or at such hours as shall from time to time be fixed by the Board of Guardians and approved of by the Poor Law Commissioners.
- No. 13. To see that the male paupers are properly clothed, and that their clothes are kept in proper repair.
- No. 14. To send for the medical officer for the workhouse in case any pauper is taken ill or becomes insane, and to take care that all sick and insane paupers are duly visited by the medical officer, and are provided with such medicines and attendance, diet, and other necessaries, as the medical officer or the Guardians shall in writing direct, and to apprise the nearest relation in the workhouse of the sickness of any pauper; and, in the case of dangerous sickness, to send for the chaplain and any relative or friend of the pauper, resident within a reasonable distance, whom the pauper may desire to see.
- No. 15. To cause the birth of every child born in the workhouse to be registered within the space of one week after such child shall have been born, and to give immediate information of the death of any pauper in the workhouse to the medical officer and to the nearest relations of the deceased who may be known to him, and who may reside within a reasonable distance; and if the body be not removed within a reasonable time, to provide for the interment thereof; and when requisite, to cause such death to be registered within the space of five days after the day of such death.
- No. 16. To deliver an inventory of the clothes and other property of any pauper who may have died in the workhouse to the Guardians at their next ordinary meeting, and to dispose thereof according to their directions.
- No. 17. To keep all books of accounts which he is, or hereafter may be, by any order under the hands and seal of the Poor Law Commissioners, directed and required to keep, to allow the same to be constantly open to the inspection of any of the Guardians of the union, and to submit the same to the Guardians at their meetings.
- No. 18. To submit to the Guardians at every ordinary meeting an estimate of such provisions and other articles as are required for the use of the workhouse, and to receive and execute the direction of the Guardians thereupon.
- No. 19. To receive all provisions and other articles purchased or procured for the use of the workhouse, and before placing them in store, to weigh the same, and examine and compare them with the bills of parcels or invoices severally relating thereto; and after having proved the accuracy of such bills or invoices, to authenticate the same with his signature,

- and submit them to the Guardians at their next ordinary meeting.
- No. 20. To receive and take charge of all provisions, clothing, linen, and other articles, belonging to the workhouse, or confided to his care by the Board of Guardians, and issue the same to the matron or other persons as may be required; and such articles shall be applied to such purposes as shall be authorized or approved of by the Board of Guardians, and to no other.
 - No. 21. To read over to the paupers such of the regulations herein contained, and at such times, as the Board of Guardians shall direct.
 - No. 22. To report to the Board of Guardians, from time to time, the names of such children as the schoolmaster may recommend as fit to be put out to service, or other employment, and to take the necessary steps for carrying into effect the directions of the Board of Guardians thereon.
 - No. 23. To keep a book to be called "The Master's Journal:" to enter therein every important occurrence in the workhouse, other than those entered in the book required by Article 50 to be kept, and to cause such book to be laid before the Guardians at every ordinary meeting.
 - No. 24. To take care that the wards, rooms, larder, kitchen, and all other offices of the workhouse, and all the utensils and furniture thereof, be kept clean and in good order; and as often as any defect in the same, or in the state of the workhouse, shall occur, to report the same in his journal to the Guardians at their next ordinary meeting.
 - No. 25. To inform the Visiting Committee and the Board of Guardians of the state of the workhouse in every department; and especially to make a report of the number of inmates in the workhouse in the Form marked E, annexed to this Order, and to report in his journal to the Guardians at their next ordinary meeting any negligence or other misconduct on the part of any of the subordinate officers or servants of the establishment; to offer suggestions to the Board of Guardians for the correction of abuses, and the introduction of improvements in the management of the workhouse; and generally to observe and fulfil all lawful orders and directions of the Board of Guardians suitable to his office.
 - No. 26. The master shall not purchase or procure any articles for the use of the workhouse, nor order any alterations or repairs of any part of the premises, or of the furniture, or other articles belonging thereto, nor pay any monies on account of the workhouse, or of the Union, without the order of the Board of Guardians.

Duties of the Matron.

Art. 75. The following shall be the duties of the matron of the workhouse:—

- No. 1. In the absence of the master, or during his inability to

act, to admit paupers into the workhouse, in obedience to the orders specified in Article 1, and also every person who shall appear to her to require relief through any sudden or urgent necessity, and to cause every pauper upon such admission to be examined by the medical officer, as is directed in Article 4.

- No. 2. To cause the pauper children under the age of seven years and the female paupers to be searched, cleansed, and clothed upon their admission, and to be placed in the wards appropriated to the classes to which they appear to belong.
- No. 3. To provide for and enforce the employment of the able-bodied female paupers during the whole of the hours of labour; and to keep the partially disabled female paupers occupied to the extent of their ability, and to assist the schoolmistress in training up the children so as best to fit them for service.
- No. 4. To call over the names of the paupers as is directed in Article 14, to inspect their persons, and see that each individual is clean.
- No. 5. To visit all the wards of the females and children every night before nine o'clock, and to ascertain that all the paupers in such wards are in bed, and all fires and lights therein extinguished.
- No. 6. To pay particular attention to the moral conduct and orderly behaviour of the females and children; and to see that they are clean and decent in their dress and persons.
- No. 7. To superintend and give the necessary directions for making and mending the linen and clothing supplied to the male paupers, and all the clothing supplied to the female paupers and children; and to take care that all such clothing be marked with the name of the Union.
- No. 8. To see that every pauper in the workhouse has clean linen and stockings once a week, and that all the beds be kept in a clean and wholesome state.
- No. 9. To take charge of the linen and stockings for the use of the paupers, and the other linen in use in the workhouse, and to apply the same to such purposes as shall be authorized or approved of by the Board of Guardians, and to no other.
- No. 10. To superintend and give the necessary directions concerning the washing, drying, and getting up of the linen, stockings, and blankets, and to see that the same be not dried in the sleeping wards or in the sick wards.
- No. 11. To take care, with the assistance of the nurses, of the children and sick paupers; and to provide the proper diet for the children and the sick paupers, and to furnish them with such changes of clothes and linen as may be necessary.
- No. 12. To assist the master in the general management and superintendence of the workhouse, and especially in—
 - Enforcing the observance of good order, cleanliness, punctuality, industry, and decency of demeanour among the paupers;—
 - Cleansing and ventilating the sleeping wards and the dining hall, and all other parts of the premises;—

Placing in store and taking charge of the provisions, clothing, linen, and other articles belonging to the Union.

No. 13. To report to the master any negligence or other misconduct on the part of any of the subordinate female officers or servants of the establishment.

No. 14. And generally to observe and fulfil all lawful orders and directions of the Board of Guardians suitable to her office.

Duties of the Chaplain.

Art. 76. The following shall be the duties of the chaplain :—

No. 1. To read prayers and preach a sermon to the paupers and other inmates of the workhouse, on every Sunday, (unless the guardians, with the consent of the Poor Law Commissioners, shall otherwise direct,) and to read prayers to them on every Good Friday and Christmas-day.

No. 2. To examine the children, and to catechise such as belong to the Church of England, at least once in every month, and to make a record of the same, and state the dates of his attendance, the general progress and condition of the children, and the moral and religious state of the inmates generally, in a book to be kept for that purpose, to be laid before the Board of Guardians at their next ordinary meeting, and to be termed The Chaplain's Report.

No. 3. To visit the sick paupers, and to administer religious consolation to them in the workhouse, when applied to for that purpose by the master or matron.

Duties of the Schoolmaster and Schoolmistress.

Art. 77. The following shall be the duties of the schoolmaster and schoolmistress :—

No. 1. To instruct the boys and girls according to the directions expressed in Article 22.

No. 2. To regulate the discipline and organization of the school, and the industrial and moral training of the children, subject to the directions of the Board of Guardians.

No. 3. To accompany the children when they quit the workhouse for exercise, unless the Guardians shall otherwise direct.

No. 4. To keep them clean in their persons, and orderly and decorous in their conduct.

No. 5. To assist the master and matron respectively in maintaining due subordination in the workhouse.

Duties of the Workhouse Medical Officer.

Art. 78. The following shall be the duties of the medical officer for the workhouse :—

No. 1. To attend at the workhouse at the times fixed by the Board of Guardians, and also when sent for by the master, matron, or porter of the workhouse, in cases of sudden illness, accident, or other emergency; and at all such other times as the state of the sick or insane patients within the workhouse may render necessary.

No. 2. To examine the state of the paupers on their admission

into the workhouse; to examine the state of the patients in the sick wards; and also the state of any sick or insane pauper in the other wards.

- No. 3. To give all necessary directions as to the diet, classification, and treatment of the sick paupers, and paupers of unsound mind, and to report to the Board of Guardians any pauper of unsound mind in the workhouse whom he may deem to be dangerous.
- No. 4. To report in writing to the Board of Guardians any defect in the diet, drainage, ventilation, warmth, or other arrangement of the workhouse, or any excess in the number of any class of inmates, which he may deem to be detrimental to the health of the inmates.
- No. 5. To give all necessary directions as to the diet of the children, and to vaccinate such of the children as may require vaccination.
- No. 6. To make a weekly return to the Board of Guardians in a book prepared according to the Form C., hereunto annexed, and to insert therein the date of every attendance, and to make an annual index to the same, with the names arranged alphabetically, according to the Form D., hereunto annexed, and to deliver the same when completed to the Guardians.
- No. 7. To enter in his weekly return the death of every pauper who shall die in the workhouse, together with the apparent cause thereof.
- No. 8. To give to the Guardians, when required, any reasonable information respecting the case of any pauper under his care; to make any such written report, relative to any sickness prevalent among the paupers in the workhouse, as the Board of Guardians, or the Poor Law Commissioners, may require of him; and to attend the Board of Guardians when summoned by them.

Duties of the Porter.

Art. 79. The following shall be the duties of the porter of the workhouse:—

- No 1. To keep the gate, and to prevent any person, not being an officer of the workhouse, or of the Union, or an Assistant Commissioner, or any person authorized by law, or by the said Commissioners, or Board of Guardians, from entering into or going out of the house without the leave of the master or matron.
- No. 2. To keep a book in which he shall enter the name and business of every officer or other person who shall go into the workhouse, and the name of every officer or other person who shall go out thereof, together with the time of such officer's or person's going in or out.
- No. 3. To receive all paupers who apply for admission with a proper order, as directed in Article 1, or under circumstances of sudden or urgent necessity, and if the master and matron be both absent, to place such paupers in the receiving ward until the master or matron returns.

- No. 4. To examine all parcels and goods before they are received into the workhouse, and prevent the admission of any spirituous or fermented liquors, or other articles contrary to law or to any of the regulations herein contained.
- No. 5. To search any pauper entering or leaving the workhouse whom he may suspect to have possession of any spirits or other prohibited articles, and to require any other person entering the workhouse whom he may suspect of having possession of any such spirits or prohibited articles, to satisfy him to the contrary before he shall permit such person to be admitted.
- No. 6. To examine all parcels taken by any pauper out of the workhouse, and to prevent the undue removal of any article from the premises.
- No. 7. To lock all the outer doors, and take the keys to the master at nine o'clock every night, and to receive them back from him every morning at six o'clock, or at such hours as shall from time to time be fixed by the Board of Guardians, and approved of by the Poor Law Commissioners; and if any application for admission to the workhouse be made after the keys shall have been so taken to the master, to apprise the master forthwith of such application.
- No. 8. To assist the master, matron, the schoolmaster, and schoolmistress in preserving order, and in enforcing obedience and due subordination in the workhouse.
- No. 9. To inform the master of all things affecting the security, order, and interest of the workhouse, and to obey all the lawful directions of the master or matron, and of the Board of Guardians, suitable to his office.

Explanation of Terms.

Art. 80. Whenever the word "Union" is used in this Order, it shall be taken to include not only an union of parishes formed under the provisions of the hereinbefore-recited Act, but also any union of parishes incorporated or united for the relief or maintenance of the poor under any local Act of Parliament.

Whenever the word "Guardians" is used in this Order, it shall be taken to include not only Guardians appointed or entitled to act under the provisions of the said hereinbefore-recited Act, but also any Governors, Directors, Managers, or acting Guardians entitled to act in the ordering of relief to the poor from the poor-rates under any local Act of Parliament.

Whenever the words "Board of Guardians" are used in this Order, they shall be taken to mean not only a Board of Guardians competent to act under the provisions of the said hereinbefore-recited Act, but also such Guardians, or such a number of any Guardians as are competent to order relief to the poor from the poor-rates under any local Act of Parliament.

Whenever the word "Guardians," or the words "Board of Guardians," are used in this Order, such word or words shall be taken to signify the Guardians and Board of Guardians appointed or acting for the Union or parish to which the workhouse, subject to these regulations, belongs.

Whenever there may be several workhouses belonging to a Union or parish, this Order shall be held to apply to each and every of such workhouses, in so far as the regulations herein contained shall be applicable to the class or classes of paupers respectively maintained in any such workhouse, and to the officers appointed, or to be appointed, for such workhouse.

Whenever, in describing any person or party, matter or thing, the word importing the singular number or the masculine gender only is used in this Order, the same shall be taken to include, and shall be applied to, several persons or parties as well as one person or party, and females as well as males, and several matters or things as well as one matter or thing, respectively, unless there be something in the subject or context repugnant to such construction.

Whenever in this Order any Article is referred to by its number, the Article of the Order bearing the number referred to shall be taken to be signified thereby.

FORMS REFERRED TO IN THIS ORDER.

FORM (A).

—	Time of Rising.	Interval for Breakfast.	Time for Work.	Interval for Dinner.	Time for Work.	Interval for Supper.	Time for going to Bed.
From 25th March to 29th September.	$\frac{1}{4}$ before 6	From $\frac{1}{4}$ past 6 to 7	From 7 to 12	From 12 to 1	From 1 to 6	From 6 to 7	8 o'clock
From 29th September to 25th March.	$\frac{1}{4}$ before 7	From $\frac{1}{4}$ past 7 to 8	From 8 to 12	From 12 to 1	From 1 to 6	From 6 to 7	8 o'clock

FORM (B).

No. of Case.	Name.	Offence.	Date of Offence.	Punishment inflicted by Master or other Officer.	Opinion of Guardians thereon.	Punishment ordered by Board of Guardians.	Date of Punishment.	Initials of Clerk.	Observations.

FORM (C).

Medical Relief Book for the Workhouse.

(A).—To be filled up and signed by the Medical Officer.															
Initials or Signature of Medical Officer.	Name of Sick Pauper.	Disease.	Days when attended.						Diet on which placed.			Extras ordered.	When ordered.	For what Time ordered.	
			Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.	Full.	Half.				Low.	Fever.

(B).—To be filled up by the Master of the Workhouse, with the Articles actually given. The whole to be carried to the corresponding columns in the Provision Check Account.

Arrow Root.	Sago.	Eggs.				Coffee.	Wine.	Beer.	Porter.	Brandy.	Gin.			Observations.

FORM (D).

INDEX.			
Name of Patient.	Page of Form (C).	Day of Termination of Disease.	Event.

FORM (E).

Union Workhouse.

Week ending 184 .

Wards. :	Beds therein.	Number of Occupants each Night.						Total.	Observations.
		Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.		
Able-bodied Men . . .									
Old Men									
Boys									
Male Infirmary . . .									
„ Infectious . . .									
„ Receiving . . .									
Total									
Able-bodied Women . .									
Old Women									
Girls									
Female Infirmary . . .									
Lying-in Ward . . .									
Female Infectious . . .									
„ Receiving . . .									
Total									

The foregoing is a true statement.

Master.

Matron.

SCHEDULE

Containing the Names of the Unions, and of the Parishes under a Board of Guardians, to which the present Order applies:—

Aberaeron	Aston	Beaminster
Abergavenny	Atcham	Bedale
Aberystwith	Atherstone	Bedford
Abingdon	Auckland	Bedminster
Albans, St.	Austel, St.	Belford
Alcester	Axbridge	Bellingham
Alderbury	Axminster	Belper
Alnwick	Aylesbury	Berkhampstead
Alresford	Aylesford, North	Bermondsey, St. Mary
Alston with Garrigill	Aylsham	Magdalen
Alton		Berwick-on-Tweed
Altrincham	Bakewell	Bethnal Green, St. Matthew
Amersham	Banbury	Beverley
Amesbury	Barnet	Bicester
Amphill	Barnstaple	Bideford
Andover	Barrow-on-Soar	Biggleswade
Asaph, St.	Basford	Billericay
Ashby-de-la-Zouch	Basingstoke	Billesdon
Ashford, East	Bath	Bingham
Ashford, West	Battle	

Bishop Stortford
 Blaby
 Blandford
 Blean
 Blofield
 Blything
 Bodmin
 Bootle
 Bosmere and Claydon
 Boston
 Bourn
 Brackley
 Bradfield
 Bradford (Wilts)
 Bradford (York)
 Braintree
 Brampton
 Brecknock
 Brentford
 Bridge
 Bridgend and Cowbridge
 Bridgnorth
 Bridgewater
 Bridport
 Brixworth
 Bromley
 Bromsgrove
 Bromyard
 Buckingham
 Buntingford
 Burton-on-Trent
 Bury St. Edmunds

 Caistor
 Calne
 Camberwell, St. Giles
 Cambridge
 Cardiff
 Cardigan
 Carlisle
 Carmarthen
 Castle Ward
 Catherington
 Caxton and Arrington
 Cerne
 Chailey
 Chapel-en-le-Frith
 Chard
 Cheadle
 Chelmsford
 Chelsea, St. Luke
 Cheltenham
 Chepstow
 Chertsey
 Chesterfield
 Chester-le-Street
 Chesterton
 Chippenham
 Chipping Norton
 Chipping Sodbury
 Chorlton
 Christchurch
 Church Stretton
 Cirencester
 Cleobury Mortimer

Clifton
 Clun
 Clutton
 Cockermouth
 Colchester
 Cookham
 Corwen
 Cosford
 Cranbrook
 Crediton
 Crickhowell
 Cricklade and Wootton Bassett
 Croydon
 Cuckfield

 Darlington
 Dartford
 Daventry
 Depwade
 Derby
 Devizes
 Dewsbury
 Docking
 Doncaster
 Dorchester
 Dore
 Dorking
 Dover
 Downham
 Drayton
 Driffield
 Droitwich
 Droxford
 Dudley
 Dunmow
 Durham
 Dursley

 Easingwold
 Eastbourne
 East Grinstead
 Easthampstead
 East Retford
 East Stonehouse
 Eastry
 East Ward
 Edmonton
 Elham
 Ellesmere
 Ely
 Epping
 Epsom
 Erpingham
 Eton
 Evesham

 Faith, St.
 Falmouth
 Fareham
 Farringdon
 Faversham
 Flegg, East and West
 Foleshill
 Fordingbridge

Forehoe
 Freebridge Lynn
 Frome
 Fylde

 Gainsborough
 Garstang
 Gateshead
 George, St., in the East
 George, St., the Martyr,
 Southwark
 German's, St.
 Glanford Brigg
 Glendale
 Gloucester
 Godstone
 Goole
 Grantham
 Gravesend and Milton
 Greenwich
 Guildford
 Guiltcross
 Guisborough

 Hackney
 Hailsham
 Halifax
 Halstead
 Haltwhistle
 Hambledon
 Hardingstone
 Hartismere
 Hartley Wintney
 Haslingden
 Hastings
 Hatfield
 Havant
 Haverfordwest
 Hay
 Hayfield
 Headington
 Helmsley Blackmoor
 Helston
 Hemel Hempstead
 Hendon
 Henley
 Henstead
 Hereford
 Hertford
 Hexham
 Highworth and Swindon
 Hinckley
 Hitchin
 Holbeach
 Holborn
 Hollingbourn
 Holywell
 Honiton
 Hoo
 Horncastle
 Horsham
 Houghton-le-Spring
 Howden
 Hoxne
 Huddersfield

Hungerford	Marlborough	Poplar
Huntingdon	Martin, St., in-the-Fields	Portsea Island
Hursley	Martley	Potterspury
Ipswich	Medway	Prescot
Ives, St.	Melksham	Preston
Keighley	Melton Mowbray	Pwllheli
Kendal	Mere	Radford
Kensington	Meriden	Reading
Kettering	Midhurst	Redruth
Keynsham	Mildenhall	Reeth
Kidderminster	Milton	Reigate
Kingsbridge	Mitford and Launditch	Richmond (Surrey)
Kingsclere	Monmouth	Richmond (York.)
King's Lynn	Morpeth	Ringwood
King's Norton	Mutford and Lothingland	Risbridge
Kingston-on-Thames	Nantwich	Rochford
Kington	Narberth	Romford
Knighton	Neath	Romney Marsh
Lambeth, St. Mary	Neot's, St.	Romsey
Lancaster	Newark	Ross
Lanchester	Newbury	Rothbury
Langport	Newcastle-in-Emlyn	Rotherham
Launceston	Newcastle-under-Lyne	Rotherhithe, St. Mary
Ledbury	Newcastle-upon-Tyne	Royston
Leek	Newent	Rugby
Leicester	New Forest	Ruthin
Leigh	Newhaven	Rye
Leighton Buzzard	Newmarket	Saffron Walden
Leominster	Newport (Monmouth)	Salford
Lewes	Newport Pagnell	Samford
Lewisham	Newton Abbot	Saviour's, St.
Lexden and Winstree	Newtown and Llanidloes	Scarborough
Leyburn	Northallerton	Sculcoates
Lichfield	Northampton	Sedgefield
Lincoln	Northleach	Selby
Linton	Northwich	Settle
Liskeard	North Witchford	Sevenoaks
Llandilo Fawr	Nottingham	Shaftesbury
Landrovery	Nuneaton	Shardlow
Llanelly	Oakham	Sheffield
Llanfyllin	Okehampton	Sheppey
Loddon and Clavering	Olave's, St.	Shepton Mallet
London, East	Ongar	Sherborne
London, West	Ormskirk	Shiffnall
Longtown	Orsett	Shipston-on-Stour
Loughborough	Oundle	Skipton
Louth	Pateley Bridge	Skirlaugh
Ludlow	Patrington	Sleaford
Luton	Pembroke	Solihull
Lutterworth	Penkridge	Southam
Lymington	Penrith	South Molton
Macclesfield	Penzance	South Shields
Maidstone	Pershore	South Stoneham
Maldon	Peterborough	Southwell
Malling	Petersfield	Spalding
Malmesbury	Petworth	Spilsby
Malton	Pewsey	Stafford
Manchester	Pickering	Staines
Mansfield	Plomesgate	Stamford
Market Bosworth	Plympton St. Mary	Stepney
Market Harborough	Pont-y-pool	Steyning
	Poole	Stockbridge
		Stockport

Stokesley	Towcester	West Hampnett
Stockton	Truro	West Ward
Stoke-upon-Trent	Tunstead and Happing	Weymouth
Stone	Tynemouth	Wheatenhurst
Stourbridge		Whitby
Stow	Uckfield	Whitchurch
Stow-on-the-Wold	Ulverstone	Whitechapel
Strand	Uppingham	Whitehaven
Stratford-on-Avon	Upton-on-Severn	Whittlesea, St. Mary, and
Stroud	Uttoxeter	St. Andrew
Sturminster	Uxbridge	Wigan
Sudbury		Wigton
Sunderland	Wakefield	Williton
Swaffham	Wallingford	Wilton
Swansea	Walsal	Wimborne and Cranborne
	Walsingham	Wincanton
Tamworth	Wandsworth and Clapham	Winchcombe
Taunton	Wangford	Winchester, New
Tavistock	Wantage	Windsor
Teesdale	Ware	Winslow
Tenbury	Wareham and Purbeck	Wirral
Tendring	Warminster	Wisbeach
Tenterden	Warrington	Witham
Tetbury	Warwick	Witney
Tewkesbury	Watford	Woburn
Thakeham	Wayland	Wokingham
Thame	Weardale	Wolstanton and Burslem
Thanet, Isle of	Wellingborough	Wolverhampton
Thetford	Wellington (Salop)	Woodbridge
Thingoe	Wellington (Somerset)	Woodstock
Thirsk	Wells	Worcester
Thomas, St.	Welwyn	Workop
Thornbury	Wem	Wortley
Thorne	Weobly	Wrexham
Thrapston	Westbourne	Wycombe
Tichehurst	Westbury-on-Severn	
Tisbury	Westbury and Whorwels-	Yarmouth, Great
Tiverton	down	Yeovil
Tonbridge	West Derby	York
Torrington	West Firle	
Totnes	West Ham	

Given under our Hands and Seal of Office, this fifth day of February, in the Year One Thousand Eight Hundred and Forty-two.

(Signed)

G. C. LEWIS,
EDMUND W. HEAD.

No. 4:

LETTER ACCOMPANYING GENERAL WORKHOUSE RULES.

Poor Law Commission Office, Somerset House,
February 5, 1842.

SIR,

THE Poor Law Commissioners, having carefully revised the most complete form of their regulations for the government of the workhouse, have issued it, as a General Order, with such modifications and additions as their experience has suggested, to the Unions and parishes under a Board of Guardians, possessing a proper workhouse, in the place of the separate Orders which were previously in force.

The Commissioners subjoin, for the information of the Board of Guardians and their officers, such explanations of the regulations now issued as appear likely to elucidate their purpose and effect. The Commissioners have likewise introduced incidentally throughout these explanations, remarks bearing upon the subjects of the Articles of the Order, though not strictly explanatory of them. Moreover, as all general rules leave a considerable discretion to those who are to execute them, the Commissioners have attempted to indicate the spirit in which the several regulations ought to be administered, and the limitations which they ought to receive in practice.

Before the Commissioners proceed to explain the several Articles of the Order, they will point out the clauses in the Poor Law Amendment Act, from which their power of making regulations for the government of workhouses is derived.

Sec. 15 enacts, that “for executing the powers given to them by this Act, the said Commissioners shall and are hereby authorized and required, from time to time, as they shall see occasion, to make and issue all such rules, orders, and regulations, for the management of the poor, for the government of workhouses, and the education of the children therein, and for the management of parish poor children, under the provisions of an Act made and passed in the seventh year of the reign of His late Majesty King George the Third, intituled *An Act for the better regulation of Parish Poor Children, of the several parishes therein mentioned, within the Bills of Mortality*, [7 Geo. III. c. 39, Jonas Hanway’s Act,] and the superintending, inspecting, and regulating of the houses wherein such poor children are kept and maintained,—and for the guidance and control of all guardians, vestries, and parish officers, so far as relates to the management or relief of the poor,—and for carrying this Act into execution in all other respects, as they shall think proper. And the said Commissioners may, at their discretion, from time to time, suspend, alter, or rescind such rules, orders, and regulations, or any of them.” Sec. 21 enacts, that (except where otherwise provided by this Act) all the powers and authorities given by the 22 Geo. III., c. 83, (Gilbert’s Act,) and the 59 Geo. III., c. 12, (Sturges Bourne’s Act), and all Acts for amending them, and also all the powers and authorities given by every other Act of Parliament, general as well as local, for or relating to the dieting, clothing, employing, and governing of poor persons in workhouses, and all powers of regulating and conducting all other workhouses whatsoever, and of governing, providing for, and employing the poor therein, and all powers auxiliary to any of the powers aforesaid, or in any way relating to the relief of the poor, shall in future be exercised by the persons authorized by law to exercise the same, under the control, and subject to the rules, orders, and regulations of the Commissioners. Again, Sec. 42 enacts, that “the said Commissioners may, and are hereby authorized, by writing under their hands and seal, to make rules, orders, and regulations, to be observed and enforced at every workhouse already established by virtue of the said recited Act made and passed in the twenty-second year of the reign of His said late Majesty King George the Third, intituled *An Act for the better relief and employment of the Poor*, [22 Geo. III., c. 83, Gilbert’s Act,] or any general or local Act of Parliament, or hereafter to be established by virtue of such Acts or of any of

them, or of this or any other Act of Parliament relating to the relief of the poor, for the government thereof, and the nature and amount of relief to be given to, and the labour to be exacted from, the persons relieved, and the preservation therein of good order, and from time to time to suspend, alter, vary, amend, or rescind the same, and make any new or other rules, orders, and regulations to be observed and enforced as aforesaid, as they from time to time shall think fit."

Having cited the clauses of the Poor Law Amendment Act from which their power for making regulations for the government of workhouses is mainly derived, the Commissioners proceed to the explanation of the several Articles of the Order.

Articles 1—8 relate to the authority by which paupers are to be admitted into the workhouse, and the regulations to which they are to be subjected upon their admission, and before they take their place with the other inmates.

Article 1. Under this Article an order for the admission of a pauper into the workhouse can be given by the Board of Guardians absolutely; and by a relieving officer or an overseer, (including a churchwarden, who is an overseer by virtue of his office,) provisionally. Moreover, the master, or, in case of his absence or inability to act, the matron, is empowered to admit any pauper without an order in any case of sudden or urgent necessity; and by Art. 74, No. 1, and Art. 75, No. 1, it is made the duty of the master or matron to admit into the workhouse every person who applies at the workhouse for relief under such circumstances. If the master and matron should be both absent from the workhouse, or incapable of performing their duties at the same time, it is, by Art. 79, No. 3, the duty of the porter to admit and place in the receiving ward any person who may apply at the workhouse for relief under similar circumstances. The Commissioners do not contemplate that the master, matron, and porter should simultaneously be absent from the workhouse, or incapable of performing their duties; and therefore they have made no provision for this contingency.

In order to prevent the occurrence of error, the Commissioners think it right to point out that an order for admission into the workhouse cannot be given by any person in any of the following capacities: namely, as, 1. a Guardian not acting as a member of the Board, (s. 38 of Poor Law Amendment Act): 2. a justice of the peace: 3. a rate-payer of the parish or Union. Any one, however, may bring under the notice of the master a person in circumstances of sudden or urgent necessity; and the master is bound, by the Article above cited, to admit every person applying for relief at the workhouse under such circumstances. Moreover, in Unions or parishes where the Commissioners have sanctioned regulations respecting mendicity, vagrant mendicants are directed to the workhouse by a ticket containing the recommendation of a rate-payer of the Union or parish.

It will likewise be, in general, the duty of the master of a workhouse situate within the metropolitan district to admit into the workhouse any person who may be brought thither by a policeman, as having been found abroad in a state of destitution. The duty of the master to admit into the workhouse, under these circumstances, rests on the supposition that the fact of the applicant being brought by a policeman is *primâ facie* evidence of urgent want, and implies that he

has committed no such offence within the cognizance of the officers of that force as would authorize his detention in custody. It follows from this that drunken persons, or persons who can be proved to have committed an act of vagrancy, are not within the class of cases properly entitled to admission under these circumstances; but the masters of workhouses will always do wisely to admit in the first instance, and afterwards to make an official representation of the conduct of any police constable of whom they may have cause to complain.

It is to be observed, generally, with respect to all persons who may apply for admission into the workhouse under circumstances of urgent necessity, that their destitution, coupled with the fact of their being within the Union or parish, entitles them to relief; and that their title to relief is altogether independent of their settlement, (if they have one.) which is a matter for subsequent inquiry, and only renders them liable to removal in consequence of their becoming chargeable. On the duty of the officers to give immediate relief, without preliminary inquiry into settlement, see the Letters of the Commissioners, Fourth Annual Report, Appendix A., No. 2, and Fifth Annual Report, Appendix A, No. 10; and on the nature of settlement as affecting the right to relief, see the Minute of the Commissioners on non-resident relief, Seventh Annual Report, Appendix A., No. 2.

Art. 3. It is certain that the Board of Guardians possess the power of discharging from the workhouse, and refusing all other relief to any pauper whom they may consider capable of supporting himself. The Commissioners, however, believe that, if the workhouse be properly regulated, persons who are not really destitute will, in general, be unwilling to remain in it. They, therefore, think that the power of discharging from the workhouse should be exercised with the utmost caution; and in general only in cases where a pauper can be proceeded against criminally, under the Vagrant Act, for neglecting to maintain himself or his family.

Art. 4. Upon this Article the Commissioners will only remark, that it will be the duty of the Guardians and the master to see that the receiving wards are kept in proper order, and that no unnecessary delay in the examination of the paupers in the receiving wards occurs on the part of the medical officer. A preliminary examination of the paupers by the medical officers is necessary, in order to prevent the introduction of contagious or infectious diseases into the workhouse.

Art. 6. With respect to the classification of the paupers, see Art. 9.

Art. 7. Paupers admitted into the workhouse are, under this Article, to be clothed in a dress furnished by the Guardians, and their own clothes are to be kept, and restored to them upon their quitting the workhouse. An exception is made for vagrants, as they usually remain in the workhouse only a short time.

Art. 8. The search will naturally be made at the time when the pauper's clothes are changed under Art. 7.

The adult male paupers ought to be searched by the porter; the female paupers and the children ought to be searched by the matron or by some female servant under her direction. (See Art. 75, No. 2, and Art. 79, No. 5.)

The following are examples of prohibited articles, viz.—

1. Spirituous or fermented liquors (Poor Law Amendment Act, ss. 91—94).
2. Articles of food not allowed by the dietary (Art. 19).
3. Letters or printed papers, having an improper tendency (Art. 26).
4. Cards or dice (Art. 27).
5. Matches or highly combustible articles (Art. 28).

The officers of the workhouse are not empowered to take from paupers any money or trinkets which may be in their possession. If the guardians or their officers should become aware that any pauper is possessed of money, or other available property sufficient for his maintenance, they would be justified in withholding relief from such pauper during the time that he is able to maintain himself; or they might proceed against him before a justice as wilfully chargeable, but they have no power to take his money from him against his will.

The Guardians are not empowered to direct the hair of any adult pauper to be cut off under ordinary circumstances; but only in some extraordinary case, where such a proceeding may be necessary for the protection of the health of the inmates of the house.

Articles 9—12 relate to the classification of the paupers, with the exceptions to which that classification is subject, as well as to the limitation of the number of the inmates of the workhouse.

Art. 9, s. 26 of the Poor Law Amendment Act, after enabling the Commissioners to unite parishes for the administration of the laws for the relief of the poor, and declaring that, upon such union, the workhouse or workhouses of such parishes shall be for their common use, proceeds to enact that “the said Commissioners may issue such rules, orders, and regulations as they shall deem expedient for the classification of such of the poor of such united parishes in such workhouse or workhouses as may be relieved in any such workhouse.”

In order to enforce the observance of decency and good order, it is necessary that the inmates of a workhouse should be separated into certain classes. In no well-managed institution of this sort, in this or any other country, are males and females, the old and the young, the healthy and the sick, indiscriminately mixed together. The classes of paupers prescribed by the Commissioners are indicated in Art. 9. The Commissioners believe that every well-regulated workhouse should contain the means of dividing the inmates into at least as many classes as are indicated in this Article.

It is to be observed that although the Guardians are required to divide the paupers into the seven classes specified in this Article, they are permitted to subdivide any one or more of these classes in any manner which may be advisable, and which the internal arrangements of the workhouse may permit. For example, it is very desirable that females of dissolute and disorderly habits should be separated from those of a better character; inasmuch as it is the duty of the Guardians to take all reasonable care that the morals of persons admitted into the house be not corrupted by intercourse with inmates of this description.

It may be further remarked upon this Article, that it is the duty of the master, under the direction of the medical officer, to separate from the other inmates any pauper patient labouring under an infectious or contagious disease, for the purpose of preventing such disease from spreading; and in case of necessity he would be authorized in con-

fining such patient in a separate apartment or sick ward, and preventing all intercourse between him and the other inmates.

The exceptions to the regulation that paupers of different classes shall not communicate with one another are stated in the several provisoes of Art. 10.

Art. 10. Proviso 1. The regulation of the Commissioners in consequence of which a husband and his wife are separated during their residence in the workhouse, has been by many persons considered objectionable. The Commissioners, however, believe that a regulation of this sort is required by the internal arrangements of a workhouse; and for the reasons stated in their First Annual Report, pp. 32—36, and in their Report on the further Amendment of the Law, p. 52, they have thought it necessary to retain this regulation in the workhouse order now issued. In order that married couples should live together in a workhouse, in a manner consistent with decency and propriety, it would be necessary not only that the internal arrangements and discipline of workhouses should be altogether altered, but that their size and cost should be greatly increased.

With respect to aged married couples (whose residence in the workhouse is likely to be of longer duration than that of able-bodied persons) the Guardians may, by observing the forms prescribed in this proviso, place them in a separate sleeping apartment. Moreover, the Guardians can allow out-door relief to any aged couple whom it may be inexpedient to separate.

Art. 10. Provisoes 2 and 3. Proviso 2 permits able-bodied women and girls above the age of seven years to be employed as nurses, or to give assistance in the household work out of their own wards. Proviso 3 permits infirm women to be employed similarly as nurses or assistants to the matron, and infirm men to be employed as superintendents of the boys. With respect to the use of pauper servants, the Commissioners will remark that they require the strictest superintendence on the part of the master and the other officers. The employment of paupers in offices of trust in the workhouse is inexpedient, inasmuch as it tends to impair the discipline of the house. In offices of mere labour, which can be performed under trustworthy superintendence, paupers may be useful. In such case they should in general receive only the common fare and clothing. Where responsibility is involved, paid servants should be engaged.

If a pauper be competent to superintend or teach any kind of work, the Commissioners have no doubt of the right of the Guardians to require him to do so. The expediency of compelling any pauper inmate of a workhouse to teach a trade which he is unwilling to teach, is, however, very doubtful. Tuition under the influence of compulsion would probably be of little value to the children receiving it.

Art. 10. Proviso 4. Workhouses in or near populous towns commonly contain boys and girls between the ages of 12 and 15, whom it is more expedient to class with the adult men and women, than with the other boys and girls. This proviso enables the Guardians to depart, in cases of this description, from the classification prescribed by Art. 9.

Art. 10. Proviso 5. This proviso permits children under the age of seven years to be placed in the wards of the female paupers,

and also permits the mothers to have access to their children at all reasonable times. The Commissioners will only remark upon this proviso, that so long as any mother is suckling her child, she ought to have access to it at all times except when she is at work, and that the child ought not even then to be completely beyond the mother's reach.

Art. 10. Proviso 6. This proviso contains regulations for the daily interviews of parents and children who may be in the same workhouse, and for the occasional interviews of members of the same family who may be in different workhouses.

Respecting visits to paupers in the workhouse by persons not being inmates of the workhouse, see Art. 25, and Note.

By Art. 74, No. 14, it is the master's duty to apprise the nearest relation in the workhouse of the sickness of any pauper; and by Article 74, No. 15, it is his duty to give immediate information of the death of any pauper in the workhouse to the nearest relations of the deceased who may be known to him, and who may reside within a reasonable distance.

Art. 10. Proviso 7. Whenever any vagrants or mendicants are received into the workhouse, they ought (unless their stay exceeds a single night) to be kept entirely separate from the other inmates. This is a precaution necessary for preventing the introduction of infectious or contagious diseases into the workhouse. An allowance of bread or potatoes should be given to each person so received at night, and if he comes in at a sufficiently early hour to be set to work before receiving his food, and he complains of no physical disability for labour, he ought to be immediately employed. It is, moreover, very advisable that the persons of vagrants should be cleansed by placing them in the bath, according to the regulations of the workhouse [see Art. 7], but no forcible means should be used for compelling a person to submit to this or any other operation of the kind. A refusal to conform to the ordinary discipline may be punished by taking the party before a magistrate the next day, and proceeding against him under the 55 Geo. III., c. 137.

The bedding provided for vagrants should be sufficient for warmth, but may be inferior in quality and character to that used for the other inmates of the house. Except in severe weather, it is not desirable to allow a fire in the vagrant ward. Wet clothes may be dried and returned to the wearer on the next day, he being accommodated in the mean time with old clothes from the workhouse store reserved for this purpose. No smoking or card playing should be permitted in the vagrant ward. In the morning, work may be required before any food is given; but there is no authority to detain a vagrant against his will if he thinks fit to go away without receiving further relief.

It is scarcely necessary to add that the medical officer should be called in to visit any vagrant alleging that he is sick; and that immediate attention should be paid to his wants.

Art. 11. This Article is intended to prevent the reception into any workhouse of a larger number of inmates than it is capable of containing, consistently with their health and comfort. When the number of the inmates shall have reached the maximum approved by the Commissioners, the Guardians will inform the Commissioners of the fact, and

will cease to make any fresh admissions until the number shall have been diminished; if the order prohibiting out-door relief to the able-bodied is in force in the Union, the Guardians will be enabled to make exceptions to its provisions under Art. 4, and to report such exceptions to the Poor Law Commissioners.

Art. 12. Section 45 of the Poor Law Amendment Act enacts that "nothing in this Act contained shall authorize the detention in any workhouse of any dangerous lunatic, insane person, or idiot, for any longer period than 14 days; and every person wilfully detaining in any workhouse any such lunatic, insane person, or idiot, for more than 14 days, shall be deemed guilty of a misdemeanor." The words "dangerous lunatic, insane person, or idiot," in this clause, are to be read "dangerous lunatic, dangerous insane person, or dangerous idiot," according to the opinion of the law officers of the Crown given to the Poor Law Commissioners. See Theobald's Treatise on the Poor Laws, p. 50, Note.

Inasmuch as there are not in a workhouse the proper conveniences for the detention of dangerous lunatics, it is desirable that any dangerous lunatic who may be temporarily deposited in one, should not be detained there during a longer time than is necessary for taking the steps preparatory to his removal to a county lunatic asylum, or licensed house, under the 9 Geo. IV., c. 40, or the 2 and 3 Will. IV., c. 107.

From the express prohibition of the detention of dangerous persons of unsound mind in a workhouse, contained in the clause just cited, coupled with the prevalent practice of keeping insane persons in workhouses before the passing of the Poor Law Amendment Act, it may be inferred that persons of unsound mind, not being dangerous, may be legally kept in a workhouse. It must, however, be remembered, that with lunatics, the first object ought to be their cure, by means of proper medical treatment. This can only be obtained in a well-regulated asylum; and therefore the detention of any curable lunatic in a workhouse is highly objectionable on the score both of humanity and economy. The Commissioners indeed believe that most of the persons of unsound mind detained in workhouses are incurable, harmless idiots. But although the detention of persons of this description in a workhouse does not appear to be liable to objection on the ground of illegality or of defective medical treatment, they nevertheless think that the practice is often attended with serious inconveniences, and they are desirous of impressing upon the Guardians the necessity of the utmost caution and vigilance in the management of any persons of this class who may be in the workhouse. At the same time, the Commissioners are aware that the imperfect manner in which the provisions of the County Asylum Act have been carried into effect, as well as the present state of the law in other respects, produces great difficulties in the treatment of the insane poor by the Guardians.

Articles 13—33 relate to the discipline of the workhouse, the times at which the paupers are to rise, take their meals, and go to bed, their diet in health and sickness, the manner in which the young are to be educated and the adults are to be employed, the mode of their quitting the workhouse, and the provision made for their attendance at Divine worship, and the attendance of ministers of religion in the workhouse.

Art. 13. The several times specified in Form A., annexed to the order, can be altered by the Guardians, with the consent of the Commissioners; but if no such alteration should be made, the times specified in Form A. must be observed in the workhouse.

Art. 14. It is desirable that the master and matron should every day call over the name of every pauper belonging to the classes enumerated, in order that they may not only be certified of the pauper's presence in the workhouse, but also that every pauper of these classes may every day be necessarily brought under their attention.

Art. 15. With the exceptions specified in this Article, all the paupers ought to consume their meals in the dining-hall or day-room. With respect to the sick, the children, and persons of unsound mind, it is often necessary that they should eat their meals in their bed-rooms. It may be here observed that the officers of the workhouse, in order to save themselves trouble, sometimes give out at once all the bread which each pauper is to consume during the day. This practice leads to waste and irregularity; and ought not, in general, to be permitted by the Guardians. All articles of food which the paupers may not consume in the dining-hall during the meal will be removed by the officers; and no pauper will be allowed to carry away any food from the dining-hall. It may be added, that no pauper ought to be allowed to secrete articles of food in boxes or bags in the bed-rooms, as such a practice is uncleanly and likely to prove injurious to the health of the inmates.

Art. 16. In fixing the hours of rising and going to bed, and the employment of the infirm men and women, and the children, the Guardians, and the master and matron, ought to consult the medical officer for the workhouse. This Article likewise permits the Guardians to fix the times at which the infirm men and women and the children shall have their meals, and also the manner in which their meals shall be furnished to them, for example, in their own rooms, if it be necessary.

Art. 17. The Commissioners have hitherto prescribed a separate dietary for each workhouse; but the dietary has sometimes been contained in an order by itself, and has sometimes been annexed to the separate workhouse regulations issued to the Union. It is the intention of the Commissioners to preserve a separate dietary for each Union, and accordingly the present general order does not contain any dietary table, but merely refers in this Article to the dietary table which may be prescribed for the use of each workhouse. It will be moreover observed, upon reference to the first paragraph of the order, that the Commissioners do not by this order rescind any former regulation prescribing a dietary for the use of the workhouse.

It has been the study of the Commissioners in fixing the dietaries of the different workhouses, to assimilate them, as much as possible, to the ordinary food of the working classes in the neighbourhood. Consequently, although the character of the dietaries, and the quantities of food allowed by them, do not differ materially, the sorts or descriptions of food are often very unlike; for example, the dietaries of Kent and Sussex consist mainly of bread and cheese, whilst those of the northern counties are composed chiefly of potatoes and oatmeal porridge, in addition to the allowances of meat and soup. For a similar reason the

dietaries of some of the Unions of Cornwall contain allowances of fish, which is consumed by the working classes of that county.

The Commissioners, however, intend to examine carefully the dietary of each workhouse, and to re-issue each dietary in a separate order, with any modifications which the revision may suggest. At present, the orders of the Commissioners prescribe no dietary for the sick; but the quantity and nature of their food are left exclusively to the discretion of the medical officer; and, in consequence of there being no fixed dietary for the sick, there is not only much confusion and error in the master's accounts, but the auditor has considerable difficulty in ascertaining the quantities of food actually consumed in the workhouse. The Commissioners recommend that the medical officer for the workhouse should be requested by the Guardians to frame a sick dietary, similar to that used in hospitals, and containing four kinds of diet; viz., high, middle, low, and fever; and that the quantity of articles to be allowed for each should be minutely specified. The Commissioners further recommend that a copy of this dietary should be hung up in the infirmaries or sick wards of the workhouse; and that the master's accounts should correspond with the entries made in the proper column of Form C. by the medical officer.

The present Article makes two exceptions to the universal application of the dietary prescribed for the workhouse:—

First. The medical officer may direct any diet for any individual pauper until the next ordinary meeting of the Board of Guardians, when his direction is to be reported to the Board.

Secondly. If the medical officer shall at any time certify that a temporary change in the dietary of all the inmates of the workhouse, or of any class or classes of them, is necessary to their health, the Guardians are empowered to make the change forthwith. This proviso will enable the Guardians to adopt, without delay, such suggestions of the medical officer with respect to diet as the prevalence of any epidemic or other disease may render advisable.

Art. 18. This article is intended to provide the means of satisfying every pauper that he receives the daily allowance of food assigned to him by the dietary.

Art. 19. By this article the pauper inmates in the house are prohibited from having or consuming any liquor or provision which is not allowed by the dietary table, except by the direction of the medical officer. By Art. 79, No. 4, it is the duty of the porter to prevent the admission of any spirituous or fermented liquors, or other articles contrary to any of the regulations in the order.

The Commissioners do not consider it expedient that the Guardians should allow presents of food to be made to the pauper inmates of the workhouse. If the allowance of food in the dietary table be insufficient for the health of the inmates, it ought to be increased, and not eked out by casual gifts dependent on private charity. Moreover, a permission given to the paupers to receive presents of food from their friends would probably benefit only a few; and, therefore, could scarcely fail to produce discontent amongst the larger number, who would be confined to the ordinary diet of the house.

Art. 20. The Commissioners will remark under this article, that the

clothing worn by the paupers need not be uniform either in colour or materials.

With respect to the use of a penal dress in the workhouse, see Art. 38, and Note.

Art. 21. This article prohibits any pecuniary compensation for the labour of the inmates. An exception is, however, made as to extra allowances of food for paupers employed in the service of the house, as nurses, washerwomen, &c. The bodily exertions required of persons so employed, or the disagreeableness of the duty, may sometimes be such as to justify an extra allowance of this sort. The Commissioners believe that in large workhouses it is always advisable to employ a paid nurse.

Art. 22. With respect to the religious, moral, and industrial training of pauper children, see the Report of the Commissioners, dated 21st January, 1841.

Art. 23. By this article, no pauper is allowed to quit the workhouse without giving a *reasonable notice* of his or her wish to do so.

The reasonableness of the notice must depend upon the circumstances under which it is given. In many of their former orders, the Commissioners fixed the length of the notice at *three hours*, but they have now preferred the indeterminate expression used in this article; inasmuch as the period of three hours might sometimes be too long and at other times too short. *Some time* after the giving of the notice is requisite, in order to enable the master to restore to the pauper his own clothes [see Art. 7], and to receive back those belonging to the Guardians. *Some time*, likewise, is required in order to enable the master to make the proper entries in the books. Moreover, a pauper cannot, in general, be discharged during the night, or at the time of meals, or during the performance of divine service. It may be added, that a longer time must be allowed to the master, if several paupers give the notice simultaneously; but the master will not be justified in throwing any unnecessary impediment in the way of a pauper's leaving the house in the shortest practicable time.

Although paupers ought not to be discharged during the performance of divine service, there is no power of detaining them during the whole of Sunday, if they should desire to leave the workhouse on that day.

The Commissioners believe that the Guardians (and the master of the workhouse as their officer) have over orphan children, or children deserted by their parents, the same control which a Guardian possesses over his ward; and that they may, therefore, detain in the workhouse any such infant under the age of 16, provided that they have reasonable grounds for believing that leaving the workhouse would be attended with injurious consequences to the child. The Guardians, however, are not authorized to detain in the workhouse young persons above 16 years of age, who have no friends, and are not going into service. Nor is there any power of detaining in the workhouse mothers of bastard children who may be in the habit of quitting the workhouse and returning to it after a few days' absence.

The Guardians and their officers are not empowered to detain adult persons having any infectious disease and desiring to quit the workhouse, though by quitting it such paupers may be likely to damage their own health, or to endanger the health of others. With respect to

the power of the master over persons with infectious diseases who may be in the workhouse, see above Note on Art. 9. It may be observed, that persons with infectious diseases going abroad, and exposing others to the infection, are punishable for a misdemeanor. (*Rex v. Vantandillo*, 4 M. and S. 73).

Whenever any pauper is likely to damage his health by leaving the workhouse, he ought to be warned in the presence of a witness, by the medical officer, or the master, of the probable consequences of his act. It is moreover desirable (although this precaution is not legally necessary), that persons of weak intellect should not be permitted to leave the workhouse except on the application, and, if possible, in the company of some relation or other person likely to take care of them.

If any difficulty should arise with respect to any insane person in the workhouse, or about to leave it, the master ought to deliver such person to the parish officers, who can make the necessary application to the justices under the 9 Geo. IV., cap. 40. See above Note on Art. 12.

When a pauper has committed an offence, or been guilty of a misbehaviour in the workhouse, punishable by confinement under Art. 37 or 39, his giving the proper notice to quit the workhouse will not prevent the completion of such punishment, provided the confinement does not extend beyond the period mentioned in the seventh section of 54 Geo. III., cap. 170; viz., 24 hours, or such further space of time as may be necessary, in order to bring such pauper before a justice of the peace.

Art. 23 further provides, that when any able-bodied pauper, having a family, quits the house, the whole of such family shall be sent with him or her, unless the Board of Guardians shall otherwise direct.

Upon this provision it may be remarked that the mother of a legitimate child, or of an illegitimate child born since the passing of the Poor Law Amendment Act, should, on leaving the workhouse, take her child with her; but that the mother of an illegitimate child born before the passing of that Act would not be punishable under the Vagrant Act, if she left the workhouse without her child.

It seems doubtful if the guardians have the power to prevent the wife from leaving the workhouse without her husband; but the husband can, if he thinks fit, detain her in the workhouse by his marital authority; and the guardians would be justified in refusing her permission to quit the house under such circumstances.

Art. 24. In general, any pauper who quits the workhouse, having given the notice under Art. 23, is understood to have ceased to be an inmate of it; and if he should be subsequently re-admitted [see Art. 1], he will go through the process required by Arts. 4—8. But the first proviso in Art. 24 prescribes a mode by which a pauper may be allowed to quit the workhouse temporarily without ceasing to be an inmate of it, and without being subject upon his return to the regulations in Arts. 4—8. The following may serve as examples of the "urgent or special reasons" for which a pauper may be permitted to quit the workhouse: viz.—1. In order to search for work in the neighbourhood. 2. To visit a relation. 3. To attend the baptism of a child at the parish church: see below, Note on Art. 31. This permission ought to be given only from time to time, as the occasion may arise, and in ordinary cases by the Board of Guardians, not by their officers; and not at stated inter-

vals, for example, once a week or a fortnight. A permission to leave the house at stated intervals is found in practice to be abused.

The second proviso in Art. 24 allows the children to leave the workhouse for the purpose of exercise under proper care. By Art. 77, No. 3, it is made the duty of the schoolmaster and schoolmistress to accompany the children on these occasions, unless the guardians should otherwise direct.

With respect to the penalty for abuses of the permission to quit the workhouse temporarily, see Note on Art. 32.

If an adult person should abscond from the workhouse without giving any notice (for example, by climbing over a wall, or dropping from a window), he is not punishable unless he should carry away clothes or other effects of the guardians, in which case he may be convicted under the 55 Geo. III., cap. 137; or, if he do any wilful damage to the property of the Guardians, he may be punished under the 7 and 8 Geo. IV., cap. 30. The Guardians and their officers are not empowered to capture any such person and bring him back against his will; and, if he returns voluntarily, they are not empowered to punish him after his return for absconding from the workhouse. With respect to the power of the Guardians over children who may leave the workhouse without permission, see the remark in the Note to Art. 23.

Art. 25. This Article allows any pauper in the workhouse to receive the visit of a stranger, but requires that (except in the case of a sick pauper) the interview shall take place in a separate room, and in the presence of the master, matron, or porter. The necessity for this restriction arises from several causes, among which the following may be specified as the most prominent; namely, a fear of the introduction of spirits by visitors; the abuses which would ensue if the female inmates of a workhouse were generally permitted to have private interviews with men; the probability that the minds of young persons in the workhouse would be perverted by persons who might visit them. Accordingly, this restriction is not intended to offer any obstacle to the innocent and proper visits of relations and friends; and the master or other officer present ought not to listen to the conversation between the visitor and the pauper, unless there should be a reasonable ground for suspecting the conversation to be of an improper character.

It is desirable that there should be fixed days in the week on which paupers should be allowed to receive visits; and that they should not, in general, be visited on other days, except in cases of sickness or necessity.

Art. 26. The words "printed paper" comprehend any newspaper, hand-bill, book, pamphlet, &c.

By Art. 79, No. 4, it is the duty of the porter to prevent the admission into the workhouse of any letter or printed paper falling within the prohibition in Art. 26.

The master is not empowered to examine letters written by paupers in a workhouse, and such letters should be sent to the post. Paupers may be permitted to receive writing materials sent by their friends.

Art. 27. It is desirable that the prohibition in this Article should be applied to the inmates of the vagrant ward, as well as to the other paupers.

Art. 28. The practice of smoking in the rooms of the workhouse not

only tends to uncleanness, but is also offensive to many of the other inmates.

The prohibition of matches, gunpowder, and the like, is necessary for protecting the house against fire.

Art. 29. With respect to this article, see section 19 of the Poor Law Amendment Act, and the opinion of the crown lawyers upon its construction in the Fifth Annual Report of the Commissioners, page 75, 8vo edition. (App. A. No. 3.)

By a "licensed minister" of a Protestant dissenting sect, the Commissioners understand a minister who is recognized in his ministerial character by the members of such sect, and who has complied with all the requisitions of the law, and is, therefore, subject to no penalty in respect of the public exercise of his ministerial functions.

It appears to the Commissioners that the section of the Poor Law Amendment Act just quoted does not contemplate the attendance of members of the Established Church at the divine service performed by a dissenting minister in a workhouse. If any adult members of the Established Church should desire to attend the service of a dissenting minister, the Commissioners would not interfere to prevent their attendance, provided that no improper influence was used to induce them to attend, although they consider it objectionable; but the Commissioners think that children, being members of the Established Church, should never be permitted to attend on such occasions, and they would, in case of necessity, prohibit any such practice by an order. See a full statement of the views of the Commissioners on this subject in a letter to the Liskeard Guardians, in their Seventh Annual Report, page 230, 8vo edition. (App. B. No. 2.)

Art. 31. The master and the other officers of the workhouse ought, as far as possible, to attend morning and evening prayers in the workhouse. By Art. 74, No. 4, it will be the duty of the master to read the prayers both morning and evening; and he ought only to cause them to be read by others in case he should be prevented by conscientious scruples, or should be incapacitated through some defect of speech. By Art. 76, No. 1, it will be the duty of the chaplain to perform divine service on Sunday in the workhouse, unless the Guardians should otherwise direct.

Where the Guardians have appointed a chaplain, it is in general desirable that divine service should be performed on Sunday in the workhouse by the chaplain, and that the inmates who are members of the Established Church should not go out to attend divine service.

Children ought, in general, to be baptized at church; and they ought to be baptized in the workhouse only under circumstances which would justify the administration of baptism in a private house. Of this necessity the chaplain must judge. The sacrament of the Lord's Supper should not be administered in the workhouse except to the sick and disabled inmates, but to them it should be administered as often as the chaplain may deem requisite. Any of the other inmates whom he may judge fit to communicate with them should be permitted to do so. The churching of women should take place in the parish church.

Art. 33. A similar remark as to leaving the workhouse on Sundays, applies also to Protestant dissenters, where they are visited in the workhouse by ministers of their own persuasion. There is, however, greater

difficulty in the case of Roman Catholics; inasmuch as mass cannot be solemnized in a workhouse, unless it should contain an altar consecrated for the purpose.

By Art. 32 it is required, that when the members of the Established Church attend divine service out of the workhouse, they should be under the control and inspection of the master or porter. This condition is necessarily omitted in Art. 33, because the master or porter could not accompany both the members of the Established Church and the dissenters. The attendance of the master or porter was rendered imperative in the former case; inasmuch as in the workhouses to which this order applies the inmates who are members of the Established Church greatly out-number the members of other religious denominations. In the latter case, it will be the duty of the Guardians to make such regulations as will prevent any abuse of the permission by dissenters who are inmates of the workhouse, such as inducing the ministers of the different congregations to certify the attendance of the inmates professing to frequent their chapels, and to state the times of the commencement and end of the service.

Any pauper permitted to quit the workhouse under Art. 24, or Arts. 32 and 33, and returning after the appointed time of absence, or misbehaving in going to, at, or returning from, public worship, may be punished as disorderly by virtue of Art. 34. Moreover, in cases where permission to leave the workhouse has been abused, the Guardians may properly exercise their discretion of refusing the pauper temporary leave of absence from the workhouse for some time afterwards, as a month or six weeks, if he should continue an inmate of it.

The following remarks respecting the burial of paupers dying in the workhouse may be here inserted:—

It is the duty of the Guardians to cause all paupers dying in the workhouse to be buried in a decent manner. It appears that (notwithstanding the intimation thrown out by Lord Mansfield in *Rex v. St. Peter's and St. Paul's*, Cald. 213, 1 Bott, 483) the inmates of a Union workhouse must be considered as dying in the parish in which the workhouse is situate; and if so, the incumbent of that parish is alone bound to bury them. But the Commissioners advise that with a view of consulting the prevalent wishes of the poor on this subject, the body of every pauper of the union dying in the workhouse should in general be interred in the churchyard of his own parish, unless the incumbent of that parish should object. The Commissioners think that the most convenient course is to remove the body in a hearse; but it seems that any male inmates of the workhouse, of suitable age and strength, may be required by the Guardians to assist in carrying a coffin from the workhouse to a neighbouring burial-ground.

If any money should be found in the possession of any pauper dying in the workhouse, it ought to be applied to defraying his funeral expenses, the property of a deceased person being in the first place applicable in that manner.

Where relief has not been advanced by way of loan, and the money found should exceed the expenses of the care of the pauper's body after his death, and of his burial, the guardians would be bound to return the residue to any executor or administrator legally appointed.

Money found on the body of a pauper who has died in the work-

house, and on whose body a coroner's inquest has been holden, cannot be applied to defraying the expenses of the inquest, which are payable out of the county rates.

Arts. 34 to 55 contain the regulations respecting the punishment of paupers, both adult and children, while inmates of the workhouse, for misbehaviour.

The general power of making "regulations to be enforced in workhouses, for the government thereof, and the preservation of good order therein," which has been conferred on the Poor Law Commissioners by sections 15 and 42 of the Poor Law Amendment Act (cited above), must be held to include the power of authorizing the proper officers to inflict punishment by which such regulations may be "enforced." But, independently of these provisions, the necessity of inflicting certain punishments within the walls of a workhouse is distinctly recognized by the law.

The 54 Geo. III., c. 170, s. 7, by limiting the duration of the restraint which may be imposed on an inmate of a workhouse, implies the legality of restraint within those limits, and, by prohibiting the corporal punishment of adults, seems to recognize as lawful other reasonable punishments. The words of this statute are as follows:—

"And be it further enacted, that from and after the passing of this Act, it shall not be lawful for the master, governor, or other person intrusted with the superintendence of any house for the reception of poor persons, or the churchwarden, overseer, or other person elected, constituted or appointed, by or under the authority of any Act or Acts of Parliament for the control or management of the poor of any district, parish, township, or hamlet, to punish with any corporal punishment whatsoever any adult person or persons under his, her, or their care or charge for any offence or misbehaviour whatsoever; or to confine any such person or persons whatsoever, for any offence or misbehaviour for any longer or greater space of time than 24 hours, or such further space of time as may be necessary, in order to have such person or persons before a justice of the peace; anything in any Act or Acts of Parliament contained to the contrary in anywise notwithstanding."

In the Poor Law Amendment Act (section 93) these wholesome restrictions of the power of workhouse masters are repeated:—

"If any master or any other officer of any workhouse shall punish with any corporal punishment any adult person in such workhouse, or confine any such person for any offence or misbehaviour for any longer space of time than 24 hours, or such further space of time as may be necessary, in order to have such person carried before a justice of the peace, he shall for every such offence, upon the complaint of the overseers or guardians of the parish or Union to which such workhouse shall belong, or of any such poor person, and upon conviction of such offence before any two justices, forfeit and pay such sum of money, not being more than 20*l.*, as such justices may direct."

From this clause the same inferences must undoubtedly be drawn as from 54 Geo. III., c. 170, s. 7, with this difference, however, that while the earlier statute may perhaps be held to apply specially to workhouses regulated by local Acts of Parliament, section 93 of the Poor Law Amendment Act certainly extends to all workhouses.

The powers possessed by officers for restraining inmates of workhouses guilty of misbehaviour appear to have been considered insufficient, and the 55 Geo. III., c. 137, s. 5, provides a more severe punishment by confinement, with hard labour, for any time not exceeding 21 days:—

“And whereas persons maintained in public workhouses sometimes refuse to work, or are guilty of drunkenness and other misbehaviour, and by the laws in being no *sufficient* punishment is provided for such offences; be it therefore enacted, that in case any person or persons maintained in any public workhouse or workhouses established for the relief, maintenance, and employment of the poor, shall refuse to work at any work, occupation, or employment suited to his, her, or their age, strength, and capacity, or shall be guilty of drunkenness or other misbehaviour, every such person or persons, being thereof lawfully convicted before any justice or justices of the peace, shall thereupon by such justice or justices of the peace be committed to the common gaol or house of correction, there to remain without bail or mainprize for any period of time not exceeding 21 days, and during such time to be kept to hard labour.”

It will be observed that this clause does not assert that no *punishment* can be inflicted on such an offender, but it asserts that no *sufficient* punishment was provided by the then existing law.

Acting on the spirit of all these provisions, it appears desirable to impose slight punishments within the walls of the workhouse itself for all trifling offences, and not to harass the justices with complaints which must often relate to trifling matters, or to press for the rigorous measure of commitment to hard labour, at a great expense to the county, except when absolutely necessary. It will be observed that the word “*misbehaviour*,” in the 55 Geo. III., c. 137, s. 5, whilst it includes the instances of misbehaviour enumerated by the order of the Commissioners, also comprehends any kind of misbehaviour not specified in such order. It will be desirable, therefore, that the master, in all cases unprovided for in the order of the Commissioners, or whenever he may entertain doubts as to his authority, should lay a complaint before the magistrates under the provision just recited.

Arts. 34 and 35 define the classes of offences for which inmates of workhouses may be subjected to punishment under the order of the Commissioners.

Arts. 36—39 authorize the officers or Guardians to impose punishments on disorderly and refractory persons, and define the nature of such punishments.

Arts. 40—49 direct certain precautions to be observed as to the infliction of punishment in particular cases, and regulate the mode of such infliction.

Arts. 50—53 direct that a book shall be kept as a record of offences and punishments, and provide means by which the conduct of officers may be complained of and investigated.

Art. 54 directs the master how to proceed in two special cases not provided for in the order of the Commissioners; and Art. 55 provides for the publication in the workhouse of the regulations respecting punishments.

Arts. 34—35. The classes of offenders specified in the order are two; namely, those who are to be deemed “disorderly” (Art. 34), and those who are to be deemed “refractory” (Art. 35).

Art. 36. By this Article, the master is authorized to make certain changes in the diet of disorderly paupers, without any order of the Board of Guardians, either general or specific.

Art. 37. It is scarcely possible to define in an order the nature of the room in which refractory paupers may be confined; but the Commissioners hope that the visiting committee will take care to ascertain from time to time whether the room set apart for this purpose is in a proper state; and the Commissioners will themselves direct their Assistant Commissioners to pay attention to this point.

In certain very rare cases, it is possible that the master may be unable to exercise his lawful power, or to carry into effect the regulations of the Commissioners, without using force towards some refractory pauper. In all such cases he should, if possible, avoid laying hands on the pauper, but he should call in the aid of the porter or other officer. In such cases, too, it may often be desirable that the master should cause such refractory paupers to be taken before a magistrate.

Art. 38. This Article permits the Board of Guardians to direct that a dress shall be worn by disorderly or refractory paupers during a period of not more than 48 hours as a mark of disgrace.

It likewise prohibits the use of any penal dress or mark of disgrace in the workhouse for any adult pauper who is not disorderly or refractory within Articles 34 or 35. This prohibition is principally aimed at a practice (which was formerly prevalent in the parish workhouses, and which still lingers in a few workhouses under Boards of Guardians) of compelling the mothers of bastards to wear a yellow gown or some other mark of disgrace. The reasons of the Commissioners for disapproving of this practice are stated in a minute printed in their Sixth Annual Report, p. 98 (App. A. No. 4).

Art. 39. The master is restrained by the order from confining any pauper on his own authority, unless such pauper shall be refractory, with any of the circumstances of aggravation specified in this Article. The Commissioners have thought it expedient to make these exceptions, since, without a precaution of this kind, a pauper might annoy the inmates by continued turbulence, or scandalize them by gross indecency. Subsequent punishment, though it might hinder the recurrence of such misconduct, could do nothing to protect those who would suffer from it at the moment. Cases sometimes occur, too, in which wanton mischief to property, or growing insubordination, must at once be stopped. It is therefore as a preventive of such evils that the Commissioners have permitted the master to retain a limited power of confinement on his own authority and responsibility.

Art. 40. A refractory pauper may be punished merely as disorderly if the master thinks it expedient to take this course, instead of first reporting the case for the decision of the Board of Guardians. This option will induce the master to employ the minor punishment whenever it is likely to prove sufficient to prevent the repetition of the offence. The offence and punishment will nevertheless be duly brought under the notice of the Guardians by means of the book ordered to be kept by Article 50.

Art. 41. It will be necessary for the masters of workhouses to use the greatest caution in inflicting any punishment, by confinement or change of diet, on paupers whose health might be in any manner affected thereby, and the regulations embodied in this Article ought to be strictly observed.

Arts. 43—49 contain regulations respecting the corporal correction of children. The master must be deemed to be responsible for all punishments inflicted on adult inmates. With regard to the male children, the master and schoolmaster have a concurrent power of control. The female children are to be considered as in the more immediate care of the matron and schoolmistress.

The prohibition of the corporal punishment of adults, in the statutes above referred to, implies the legality of such punishment in the case of children. The expediency of such a mode of correction is a more difficult subject, and all classes of society are somewhat divided in opinion respecting it.

The Commissioners are satisfied that good temper, joined to firmness and self-command, will enable a skilful teacher to manage children with little or no corporal punishment. The frequent use of corporal correction is the common recourse of teachers who, from their idleness or other defect, are incompetent to acquire a command over children by a knowledge of their characters, and by gentle means.

For these and other reasons, the Commissioners have prohibited the corporal punishment of female children (Art. 45), which they believe to have been by no means frequently employed in workhouse schools, and they would discourage all corporal punishment of pauper children to the utmost of their power. They confidently look forward to an improvement in the schools for the training of pauper children, and they do not doubt that such an improvement will bring with it the gradual disuse of all objectionable modes of correction. In the pauper school established at Norwood, and organized by Dr. Kay, under the sanction of the Commissioners, the use of corporal punishment has been almost entirely discontinued.

Art. 48. Circumstances may occur which would render it impossible for the master and schoolmaster to be both present;—for example, the Guardians may not have appointed a schoolmaster, or the master of the workhouse may be temporarily absent.

Art. 50. The record which is directed by this Article to be kept is of the utmost importance for the prevention of abuse. The details of offences and punishments must be accurately and punctually entered in the book; and if any case should not be properly reported, the Commissioners will always presume that such omission originated in a sense of the expediency of concealment.

Art. 54. With respect to the introduction of spirits into a workhouse, see Poor Law Amendment Act, sections 91, 92, 93, 94: and with respect to the punishment of any pauper who shall abscond from the workhouse with any clothes belonging to the Guardians, see 55 Geo. III., cap. 137, and Note on Article 24.

Art. 56 directs the Guardians to appoint a visiting committee for the workhouse, and defines its functions.

Any member or members of the visiting committee may visit the workhouse at any time at which the committee could visit it collectively;

unless the guardians should have given the committee only a limited authority to visit it, so as to confine that authority to a majority, or to any fixed number or portion of that committee.

It will be observed that the powers of the visiting committee are confined to the purposes specified in this Article, and that they do not extend to other purposes, such as the ordering of stores, repairs of the house, &c.

Art. 57. This Article is inserted in order to remove any doubt as to the power of any Poor Law Commissioner, or Assistant Commissioner, to visit a workhouse in a Union or parish to which this order applies.

The power of justices to visit, inspect, and examine workhouses, conferred by the 30 Geo. III., c. 49, is saved by s. 43 of the Poor Law Amendment Act, in a workhouse under the regulations of the Commissioners; and, moreover, an additional power of enforcing the observance of these regulations is given to justices by the same section. The powers of the other persons mentioned in the 30 Geo. III., c. 49, appear to cease in a workhouse under the regulations of the Commissioners, by the operation of the Poor Law Amendment Act.

Arts. 58 and 59 contain regulations as to the repairs and alterations of the workhouse.

Art. 58. By Article 74, No. 24, it is the duty of the master to take care that the wards, rooms, larder, kitchen, and all the offices of the workhouse, and all the utensils and furniture thereof, be kept clean and in good order; and when any defect in the same occurs, to report it to the Guardians; and by Article 75, No. 12, it is the especial duty of the matron to assist the master in cleansing and ventilating the sleeping wards and dining hall, and all parts of the premises.

Art. 59. By Article 78, No. 4, it is the duty of the medical officer to report in writing to the Guardians any defect in the drainage, ventilation, warmth, or other arrangement of the workhouse which he may deem to be detrimental to the health of the inmates; and it is desirable that the Guardians should take the proper steps for remedying any defect to which their attention may be thus called.

Sec. 23 of the Poor Law Amendment Act subjects the Guardians to the control, orders, and regulations of the Commissioners, in their expenditure of the money of the rate-payers for the enlargement or alteration of the workhouse.

Arts. 60—72 authorize the Guardians to appoint officers for the workhouse, and define the mode of appointment of such officers, their qualifications, the mode of fixing their salary, their continuance in office, the mode of their suspension or dismissal, and the appointment of temporary substitutes.

The power of the Commissioners to authorize and direct the Guardians to appoint officers for the workhouse is partly founded upon their power of making regulations for the government of workhouses and the preservation of good order therein, derived from ss. 15 and 42 of the Poor Law Amendment Act, cited above; and partly upon s. 46, which enables the Commissioners, by order under their hands and seal, to direct the Guardians of any parish or Union to appoint paid officers, with such qualifications as the Commissioners shall think necessary, for superintending or assisting in the administration of the relief or employment of the poor, and otherwise carrying the provisions of the

Act into execution. The same section further empowers the Commissioners to direct the mode of appointment, and determine the continuance in office or dismissal of such officers; and when the Commissioners shall see occasion, to regulate the amount of salaries payable to such officers respectively, and the time and mode of payment thereof.

No legal doubt seems to have been entertained as to the power of the Commissioners to authorize or direct the appointment of any officer named in Art. 60, except the chaplain. An order of the Commissioners, directing a Board of Guardians to appoint a chaplain, was moved by a writ of certiorari into the Court of Queen's Bench; but the Court decided that the Commissioners possessed the power, and consequently that the order was valid. See the Seventh Annual Report of the Commissioners, pp. 23, 24, 8vo edition. (*Reg. v. the Guardians of the Poor of the Braintree Union*, Law Journal Reports, vol. 10, Part 4, n. s. p. 76, Magistrates' Cases.)

With respect to the several officers named in Art. 60, the Commissioners will remark that the ordinary and convenient practice, and that which they prefer, is, that the master and matron should be husband and wife. The Commissioners have in some cases consented, on special grounds, to a different arrangement; but they are always reluctant to allow any departure from the practice just mentioned.

In some Unions where the duties of the master are not considerable, the Commissioners have permitted the master to be also relieving officer of the district in which the workhouse is situate. The Commissioners, however, consider these two offices as seldom compatible.

The offices of schoolmaster and porter, and of matron and schoolmistress, are sometimes combined in small workhouses.

The Commissioners do not in general object to the medical officer for the workhouse being also the medical officer for a district of the Union.

Art. 61. With respect to the proviso in this Article, it is to be observed, that the first paragraph of the order does not rescind any part of any former order which may have authorized the appointment of officers for the workhouse; and this proviso declares that every regulation applying to persons holding any office under this order shall apply to officers appointed under a former order, and that every regulation in the present order applicable to any officer shall apply to officers of the like denomination who may have been appointed under a previous order.

As the regulations applying to persons holding any office under this order apply to officers appointed under a previous order, Articles 66, 67, 68, 69, 70, 71, 72, will apply to officers appointed under a previous order. But Article 65 will not apply to officers elected under a previous order, without a special agreement between the guardians and the officer.

Officers appointed under a previous order will continue to hold their offices under this order without a fresh appointment. But if there should have been any informality or defect in the previous election of any officer, the Commissioners advise that such officer should be formally re-elected under the present order.

Art. 62. It is necessary that a majority of the guardians present and voting should concur in the choice of the officer, unless there be only

three, in which case they must be unanimous (s. 38 of Poor Law Amendment Act). If one candidate have a larger number of votes than any other candidate, but a majority of the Guardians present, and voting, vote for other candidates, he is not duly appointed. Guardians present and not voting are to be considered as virtually acquiescing in the decision of the majority of those who vote. (See *Oldham v. Wainwright*, 2 Burr. 1017.)

Art. 63. It is desirable, in order to prevent surprise, and the choice of an improper candidate, that sufficient notice of appointments should be given to the Guardians. It will not be necessary to advertise the appointment in a Newspaper, if notice of the appointment shall have been given at one of the two preceding meetings.

Art. 64. In the interpretation clause of the Poor Law Amendment Act (s. 109), it is declared that the word "officer" shall be construed to extend to any person duly licensed to practice as a medical man. The Commissioners have hitherto abstained from requiring that every person appointed a medical officer under their orders, should be a member of the Royal College of Surgeons, as well as a licentiate of Apothecaries' Hall, for the reasons stated in their Second Annual Report, p. 23. The Commissioners, however, strongly recommend that a preference should always be given to a person possessing the double qualification.

Art. 65. It has been found inconvenient that officers for the workhouse should quit their situations suddenly, and without giving any notice to the Guardians. The present Article is intended to guard against this inconvenience; but (as has been remarked in note to Article 61) it does not apply to the workhouse officers elected under a previous order.

Art. 66. The consent of the Bishop will be obtained by the Guardians, and forwarded by their clerk to the Commissioners.

Where the workhouse is in a peculiar, the Bishop to whose diocese the peculiar belongs, and not the ordinary of the peculiar, will be the proper party to give the consent.

Art. 67. The power of the Commissioners to determine the salaries of the workhouse officers is derived from s. 46 of the Poor Law Amendment Act. See the minute of the Commissioners, dated 31st October, 1840, in their Seventh Annual Report, p. 123, 8vo edition. (App. A. No. 4.)

In all cases in which the Commissioners fix the salary or remuneration of an officer, or sanction the salary or remuneration proposed by the Guardians, they understand that no perquisites or extra charges or emoluments are to be allowed over and above such salary or remuneration. Thus, the workhouse master should be required to account for the produce of bones, hog-wash, kitchen-stuff, and other refuse sold from, or consumed in, the house.

Unless an agreement to that effect be made at the time of the appointment of any workhouse officer, no part of his family is to be maintained within the workhouse. The maintenance of any children or other relations who may stay with him should be paid for by him, and the cost deducted from the charge of establishment maintenance at the end of the quarter.

With regard to the provisions consumed by the officers of the work-

house, the Commissioners understand that where the officers are dieted by the Guardians, they are not themselves empowered to order or receive from a tradesman provisions of a quality different from those ordered by the Guardians for the use of the house. If any such officer wishes for any alteration in the quality or quantity of provisions allowed for his consumption, application should be made to the Board of Guardians; and a special order should be made sanctioning any change which might be thought requisite.

The Commissioners are of opinion that a private arrangement with a tradesman, or the receipt of any compensation from such tradesman for a smaller quantity of any article than an officer thinks himself entitled to, is most objectionable; and they will be prepared to deal with any such transaction as an offence approaching to fraud.

Art. 68. By s. 46 of the Poor Law Amendment Act, the Poor Law Commissioners are empowered to determine the continuance in office or dismissal of paid officers; and by s. 48 the Commissioners are empowered, as and when they shall think proper, by order under their hands and seal (either upon or without any suggestion or complaint in that behalf from the overseers or Guardians of any parish or Union), to remove any master of any workhouse, or assistant overseer, or other paid officer of any parish or Union, whom they shall deem unfit for or incompetent to discharge the duties of any such office, or who shall at any time refuse or wilfully neglect to obey and carry into effect any of the rules, orders, or regulations of the said Commissioners, and to require, from time to time, the persons competent in that behalf to appoint a fit and proper person in his room; and any persons so removed are not competent to be appointed to or to fill any paid office connected with the relief of the poor in any such parish or Union, except with the consent of the Commissioners under their hands and seal.

The medical officer is excepted in this Article, because many of the existing medical officers for workhouses have been appointed by the Guardians only for a limited period. The Commissioners, however, think that the medical officers ought in general to be as permanent as the other officers, and ought not to be renewed annually.

Art. 69. Respecting the salaries of officers suspended or dismissed, see Article 72.

Art. 70. If any of the officers who reside in the workhouse should be temporarily incapable of performing their duties, the Guardians may, under this Article, employ a temporary substitute and pay him for his services. If the medical officer should be unable to attend at the workhouse, it will be his duty to provide a proper substitute at his own expense, and with the approbation of the Guardians. The same will likewise be the case with the chaplain; and it will be understood that if the chaplain keep a curate, he will not be entitled to perform his duties in the workhouse by his curate without the consent of the Guardians.

The Guardians can grant temporary leave of absence to any officer; and, in general, no workhouse officer should absent himself from his duties without the permission of the Guardians. The officers ought not to be absent singly, and still less simultaneously, from the workhouse, without sufficient cause. The master ought always to sleep in the workhouse.

Art. 71. Respecting the mode of appointment, see Articles 62 and 63.

Art. 72. Where an officer is suspended by the Guardians, and subsequently dismissed by the Commissioners, his salary will be payable up to the day of his dismissal. The salary of an officer who has been dismissed is only payable for the time during which he holds the office.

Arts. 73—79 define the duties of the master, the matron, the chaplain, the schoolmaster and schoolmistress, the medical officer for the workhouse, and the porter.

The power of the Commissioners to define the duties of these officers, and to direct the execution of them, is derived from s. 46 of the Poor Law Amendment Act.

The duties of the officers are defined with so much minuteness in the Articles referred to, that the latter do not appear to require a detailed explanation. The Commissioners will, however, remark, that every officer is presumed to know his own duties, and that his ignorance of them cannot be allowed as any excuse for neglect or error. The officers will be bound to learn their duties from the regulations of the Commissioners, a copy of which they can obtain by application to the Guardians; and if they should desire to obtain further information, they can apply to the Guardians or the Commissioners, who will always be ready to afford it.

The Commissioners also desire to caution the officers against supposing that they will be held responsible only for intentional breaches of duty, and that mere negligence will be considered as a venial offence. The officers are bound to perform the duties prescribed by the regulations, and a culpable omission to perform those duties is equally mischievous with intentional breaches of the regulations, and will be visited with equally severe punishment.

In reference to this part of the Order, the Commissioners will add some general remarks upon the manner and spirit with which the officers of the workhouse ought to discharge their duties, and the qualifications which they ought to possess.

The observations made above (note on Article 43—49), with reference to the management of children, are equally applicable to the treatment of the adults. Warmth of temper and passionate conduct generally betray a consciousness of want of firmness. The discipline of a workhouse is to be maintained by an undeviating adherence to rules, and a steadiness which defies provocation, while it deliberately enforces obedience to orders by legal and authorized means.

The master of a workhouse is answerable for the general order of the whole establishment; and minute personal attention on his part can alone detect and remedy defects in the discipline and cleanliness of the house. At the same time, decency requires that much of the detailed management of the female inmates, and of the children, should devolve on the matron and her assistants. The close and accurate inspection of sleeping apartments actually occupied by women, and the treatment of the infants and younger children, ought to be performed by a female. If the authority of the master be required to enforce obedience, he should at once be appealed to; but the Commissioners

are desirous that all his duties should be discharged with the strictest regard to propriety. The habits of many of the inmates of a workhouse will often be coarse and depraved, but the conduct of every officer of such an establishment should correspond with what those habits ought to be, rather than with what they actually are.

The temper and discretion required for the judicious discharge of the duties of a workhouse master, and the confidence necessarily placed in his integrity, make it essential that the greatest care should be exercised in the choice of that officer. The master, too, is in some degree dependent on the aid afforded him by the other officers of the establishment, and the appointment of an honest and efficient porter is of the utmost importance. With this view the Commissioners earnestly advise the Guardians, whenever the workhouse is not of very small dimensions, to appoint a paid porter, and not to be satisfied with directing one of the paupers of the house to perform the functions allotted to that officer. The Commissioners believe it to be of rare occurrence that a pauper can be safely trusted to exercise the powers, and perform the duties of the porter, under the regulations of the Commissioners. For large workhouses, and particularly workhouses in towns, (where applications for relief are frequently made by persons in urgent necessity, at all hours of the day and night,) the Commissioners will always require the Guardians to appoint a paid officer to perform the duties of porter.

The Commissioners likewise strongly disapprove of the practice of having recourse to a pauper as the instructor of either the male or female children. In no department of the workhouse is a careful selection of the person employed of greater importance than in the offices of schoolmaster and schoolmistress. Their incompetence, and those habits which are generally the cause or consequence of pauperism, affect not only the present comfort and conduct of the children intrusted to their care, but exercise a most pernicious influence on the subsequent welfare of those children, and on the likelihood of their permanent chargeability.

With respect to the schoolmaster or schoolmistress, the Commissioners will remark that in many instances differences have arisen between these officers and the master or matron; and as a want of harmony between the principal officers of the establishment cannot fail to impair their efficiency, and disturb the general discipline of the house, the Commissioners are desirous of inculcating upon all these officers the necessity of the utmost forbearance and command of temper in their mutual relations. (See Mr. Tufnell's remarks in the Report on the Further Amendment of the Poor Law, p. 120, 8vo edition; and Mr. Twisleton's remarks in the Report on the Training of Pauper Children, p. 371, 8vo edition.)

Art. 80. The first three paragraphs of this Article are necessary, because the Order is addressed to some Unions of parishes incorporated under local Acts of Parliament.

With respect to the fifth paragraph it is to be observed, that when a Union possesses more than one workhouse, each of the workhouses is commonly appropriated to certain of the classes of poor; for example, a Union may have two workhouses, one appropriated to the men, the

other to the women and children. In a case of this sort the regulations in the present Order will, by this paragraph, be in force in each workhouse only so far as they may be applicable to it.

The sixth paragraph is borrowed from the concluding part of the interpretation clause (s. 109) of the Poor Law Amendment Act.

It may be remarked finally, that, by s. 22 of the Poor Law Amendment Act, no rules, orders, and regulations are to be made, after the passing of that Act, under the authority of any local or other Act relating to poorhouses, workhouses, or the relief of the poor, until the same shall have been submitted to and approved and confirmed by the Poor Law Commissioners. Consequently, if any such regulations are made by any Board of Guardians, and are not confirmed by the Commissioners, they have no binding force.

Signed, by order of the Board,
EDWIN CHADWICK, *Secretary.*

To the Clerk of the Board of Guardians.

No. 5.

GENERAL MEDICAL ORDER.

TO THE GUARDIANS OF THE POOR of the several Unions named in the Schedule hereunto annexed ;

To the Clerk or Clerks to the Justices of the Petty Sessions, held for the Division or Divisions in which the Parishes and Places comprised within the said Unions are situate ;

And to all others whom it may concern,

WE, THE POOR LAW COMMISSIONERS, in pursuance of the authorities vested in Us by an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales,*" do hereby order, direct, and declare, with respect to each and every of the Unions named in the Schedule hereunto annexed, as follows :—

Tender.

Art. 1. It shall not be lawful for the Board of Guardians of any of the said Unions, by advertisement, or other public notice, printed or written, to invite tenders for the supply of medicines, or for the medical attendance on any of the paupers within any such Union, unless such advertisement or notice shall specify the district or place for which such supply of medicines and such attendance is required, together with the amount of salary or other remuneration fixed or approved by the Poor Law Commissioners, as the consideration for such supply of medicines and such attendance, or either of them.

Art. 2. All salaries or other payments to any medical man, fixed by any of the said Boards of Guardians, and every contract made by any of the said Boards of Guardians with any medical man, in pursuance of any advertisement or other notice, inviting medical men to tender their services at a sum or sums not named in such advertisement or notice, shall be deemed to be fixed or made in opposition to the rules

and regulations of the Poor Law Commissioners in force in this behalf, and all payments made towards such salary, or in fulfilment of such contract, shall be disallowed in the accounts of the parties authorizing or making the same.

Qualification.

Art. 3. It shall not be lawful for any of the said Boards of Guardians to appoint any person to be a medical officer, unless such person, at the time of his appointment, shall possess one of the four following qualifications; that is to say,—

1. A diploma from the Royal College of Surgeons in London, together with a degree in medicine from an university in England legally authorized to grant such degree, or together with a diploma or license of the Royal College of Physicians of London.
2. A diploma from the Royal College of Surgeons in London, together with a certificate to practise as an apothecary from the Society of Apothecaries of London.
3. A diploma from the Royal College of Surgeons in London, such person having been in actual practice as an apothecary on the 1st day of August, 1815.
4. A warrant or commission as surgeon or assistant-surgeon in Her Majesty's Navy, or as surgeon or assistant-surgeon, or apothecary in Her Majesty's Army, or as surgeon or assistant-surgeon in the service of the Honourable East India Company, dated previous to the 1st day of August, 1826.

Art. 4. Provided always, that if it shall not be practicable for the Board of Guardians to procure a person residing within or near the district in which he is to act, and duly qualified in one of the four modes recited in Art. 3, to attend on the poor in such district, or that the only person resident in or near such district, and so qualified, shall have been dismissed from office under the seal of the Poor Law Commissioners, or shall be judged by the Poor Law Commissioners to be unfit or incompetent to hold the office of medical officer, then and in such case the Board of Guardians shall cause a special minute to be made and entered on the usual record of their proceedings, stating the reasons which in their opinion make it necessary to employ a person not qualified as required by Art. 3, and shall forthwith transmit a copy of such minute to the Poor Law Commissioners for their consideration; and the Poor Law Commissioners may, if they think fit so to do, permit the employment by such Board of Guardians of any person duly licensed to practise as a medical man, although such person shall not be qualified in one of the four modes required by Art. 3.

Art. 5. Provided also, that it shall be lawful for the Board of Guardians, with the consent of the Poor Law Commissioners first had and obtained, to continue in office any medical officer duly licensed to practise as a medical man already employed by any such Board of Guardians, although such medical officer may not be qualified in one of the four modes required by Art. 3.

Maximum Area and Population of Medical Districts.

Art. 6. It shall not be lawful for the Board of Guardians to assign to any medical officer, to be by them hereafter appointed, a district which shall exceed in extent the area of 15,000 statute acres, or which shall contain a population exceeding the number of 15,000 persons, according to the then last enumeration of the population published by authority of Parliament.

Art. 7. Provided always, that where any medical officer may, on the day on which this order shall come in force, hold any district exceeding either in area or population the limits fixed in Art. 6, and such medical officer may have been appointed to such district for any time not exceeding 12 calendar months, he shall continue to hold his office, if not otherwise removed therefrom, up to the expiration of the time for which he was so appointed, but that where any medical officer shall have been appointed to any district exceeding the said limits in area or population for any space of time longer than 12 calendar months from the day in which this order shall come into force, the continuance of such officer in his office shall cease and determine on the 25th day of March, 1843, or whenever the term of such appointment may expire, whichever shall first happen.

Art. 8. Provided also, that if it shall be impracticable for the Board of Guardians to divide any Union into districts containing respectively an area and population less than is specified in Art. 6, then and in such case the Board of Guardians shall cause a special minute to be made and entered on the usual record of their proceedings, stating the reasons which, in their opinion, make it necessary to form a district exceeding the said limits, and shall forthwith transmit a copy of such minute to the Poor Law Commissioners for their consideration, and if the Poor Law Commissioners shall signify their approval thereof to such Guardians, then and in such case, but not otherwise, such Guardians may proceed to appoint a medical officer for the said districts.

Art. 9. Provided also, that the limits of 15,000 statute acres prescribed in Art. 6, shall not apply or be in force in respect to any medical district, situate wholly or in part within the Principality of Wales; but no medical district situate wholly or in part within that principality shall be assigned to any medical officer residing more than seven miles from any part of any parish included within such district, unless the formation of such district shall have been specially sanctioned by the Poor Law Commissioners in the same manner as is directed in Art. 8.

Rates of Payment in Surgical and Midwifery Cases.

Art. 10. No salary of any district medical officer, or contract made by any Board of Guardians with a district medical officer, shall include the remuneration for the operations and services of the following classes performed by such medical officer in that capacity for any out-door pauper, but such operations and services shall be paid for by the Board of Guardians, according to the rules specified in this article.

1. Amputations of leg, arm, foot, or hand . . .	£. s. d.
2. The operation for strangulated hernia. . .	
3. The operation of trephining for fractured skull. . .	
4. Treatment of compound fractures of the thigh. . .	5 0 0
5. Treatment of compound fractures or compound dislocations of the leg	

	£.	s.	d.
6. Treatment of simple fractures or simple dislocations of the thigh or leg	3	0	0
7. Treatment of dislocations or fractures of the arm	1	0	0

The above rates to include the payment for the supply of all kinds of apparatus and splints.

Provided that in every such case the patient survives the operation not less than thirty-six hours, and that he has required and has received several attendances after the operation by the medical officer who has performed the same.

Provided also that except in cases of sudden accident immediately threatening life, no medical officer shall be entitled to receive such remuneration for any amputation or for the operation of trephining unless he shall, before performing such amputation or operation, have obtained at his own cost the advice of some member of the Royal College of Surgeons of London, or some fellow or licentiate of the Royal College of Physicians of London, and shall produce to the Board of Guardians a certificate from such member of the Royal College of Surgeons, or such fellow or licentiate, stating that in his opinion it was right and proper that such amputation or operation should be then performed.

Art. 11. All trusses furnished by a medical officer in consequence of any contract with or direction of a Board of Guardians, shall be charged by such medical officer at the cost price, including carriage, and be paid for accordingly by such Board of Guardians.

Art. 12. The delivery of any woman in childbirth, and the subsequent medical attendance upon her by any medical officer, in that capacity, whether in or out of the workhouse, shall be paid for by the Board of Guardians in the manner specified in this and the following article; that is to say:—

In cases in which any such medical officer shall be called on by order of any person legally qualified to make such order to attend any woman in or immediately after childbirth, or shall be required under circumstances of difficulty or danger, without any order, to visit any such woman actually receiving relief, or whom the Board of Guardians may subsequently decide to have been in a destitute condition, such medical officer shall be paid for his attendance and medicines by a sum of not less than ten shillings, nor more than twenty shillings, as the Board of Guardians may determine, regard being had to the distance from the residence of such medical officer.

Art. 13. Provided that in any special case in which great difficulty may have occurred in the delivery, or long subsequent attendance may have been requisite, such medical officer shall receive the sum of two pounds; and if in any such case any dispute shall arise between the Board of Guardians and such medical officer, such medical officer shall not receive the said sum until the Poor Law Commissioners shall have signified their approval of such payment on a report made by such medical officer and transmitted to them through the Board of Guardians of the said Union.

Substitutes for Medical Officers.

Art. 14. Every medical officer appointed, or to be appointed, in pursuance of the rules, orders, and regulations of the Poor Law Com-

missioners, shall be bound to visit and attend personally the poor persons intrusted to his care, and shall be responsible for such visits and attendances, and shall so keep any weekly return prescribed by the orders of the Poor Law Commissioners as to show when the visit or attendance made or given to any pauper was made or given by any person other than himself.

Art. 15. Every medical officer to be hereafter appointed shall, if practicable, within twenty-one days of the time of his appointment, name to the Board of Guardians some legally qualified medical practitioner to whom application for medicines or attendance may be made in the case of his absence from home, or other hindrance to his personal attendance, and who will supply the same at the cost of such medical officer; and the name and residence of every medical practitioner so named shall be forwarded by the clerk to the Guardians to each relieving officer, and to the overseers, of every parish in the Union.

Mode of obtaining Medical Relief by Permanent Paupers.

Art. 16. The Board of Guardians shall, once in every six months, cause to be prepared a list of all such aged and infirm persons, and persons permanently sick or disabled, as may be actually receiving relief from such Board of Guardians, and residing within the district of each medical officer of the Union, and shall from time to time furnish to each medical officer a copy of the list aforesaid.

Art. 17. Every person whose name shall be inserted in such list shall receive a ticket in the following form, and shall be entitled, on the exhibition of such ticket to the medical officer of his district, to obtain such advice, attendance, and medicines as his case may require, without any order from the relieving officer, overseer, or other authority.

FORM OF TICKET.

UNION.	
Date _____	
Good until the _____	day of _____ 184 _____
Name of Pauper _____	
Residence of Pauper _____	
Name of Medical Officer _____	
Residence _____	
Usual hour at which he is at Home _____	

Art. 18. Such medical officer shall, on the exhibition to him of the said ticket, and on application made on behalf of the party to whom such ticket was given, be held responsible for affording such advice, attendance, and medicines as he may be bound to supply, in the same manner as if he had received in each case a special order from the Board of Guardians, or from any officer, to afford such advice, attendance, and medicines.

Art. 19. Provided always, that if on complaint of any medical officer it be made to appear to the Board of Guardians that any poor person who may have been furnished with a ticket in the aforesaid form shall have wilfully applied to or sent for the medical officer on frivolous grounds, such poor person shall for the first time be admonished by the Board of Guardians, and on a repetition of such frivolous application such poor person shall be deprived of his ticket, and thenceforth until the next half-yearly list be made out shall not be empowered, except in cases of sudden and urgent necessity, to demand advice, attendance, or medicines from such medical officer without an order of the Board of Guardians, a relieving officer, or an overseer of some parish in the Union.

Continuance in Office of Medical Officers.

Art. 20. Every medical officer duly appointed in pursuance of the orders and regulations of the Poor Law Commissioners shall, unless the period for which he is appointed be expressly entered on the minutes of the Guardians at the time of making such appointment, or be expressly inserted in a written contract entered into by such medical officer, and such period have been subsequently approved by the Poor Law Commissioners, continue in office until he may die or resign, or become legally disqualified to hold such office, or be removed therefrom by the Poor Law Commissioners.

Explanation of Terms.

Art. 21. Whenever the word "Union" is used in this Order, it shall be taken to include not only an Union of parishes formed under the provisions of the hereinbefore recited Act, but also any Union of parishes incorporated or united for the relief or maintainance of the poor under any local Act of Parliament.

Art. 22. Whenever the word "Guardians" is used in this Order, it shall be taken to include not only Guardians appointed or entitled to act under the provisions of the said hereinbefore recited Act, but also any Governors, Directors, Managers, or acting Guardians entitled to act in the ordering of relief to the poor from the poor-rates under any local Act of Parliament.

Art. 23. Whenever the words "Board of Guardians" are used in this Order, they shall be taken to mean not only a Board of Guardians competent to act under the provisions of the said hereinbefore recited Act, but also such Guardians, or such a number of any Guardians, as are competent to order relief to the poor from the poor rates under any local Act of Parliament.

Art. 24. Whenever the word "parish" is used in this Order, it shall be taken to signify any parish, township, vill, or other place separately maintaining its own poor.

Art. 25. Whenever the word "medicines" is used in this Order, it shall be taken to include all medical and surgical appliances; and whenever the words "medical attendance" are used in this order, they shall be taken to include surgical attendance.

Art. 26. Whenever the words "medical officer" are used in this Order, they shall be taken to include any person duly licensed as a

medical man who shall have contracted with any Board of Guardians for the supply of medicines or for medical attendance.

Art. 27. Whenever, in describing any person or party, matter or thing, the word importing the singular number or the masculine gender only is used in this order, the same shall be taken to include, and shall be applied to, several persons or parties as well as one person or party, and females as well as males, and several matters or things as well as one matter or thing, respectively, unless there be something in the subject or context repugnant to such construction.

Art. 28. Whenever in this Order any article is referred to by its number, the article of this Order bearing that number shall be taken to be signified thereby.

SCHEDULE.

Containing the Names of the Unions to which the present Order applies.

Aberaeron	Beaminster	Bridgewater
Abergavenny	Bedale	Bridlington
Aberystwith	Bedford	Bridport
Abingdon	Bedminster	Brixworth
Albans, St.	Belford	Bromley
Alcester	Bellingham	Bromsgrove
Alderbury	Belper	Bromyard
Alnwick	Berkhampstead	Buckingham
Alresford	Bermondsey	Builth
Alton	Berwick-upon-Tweed	Buntingford
Altrincham	Beverley	Burnley
Amersham	Bicester	Burton-on-Trent
Amesbury	Bideford	Bury
Ampthill	Biggleswade	Bury St. Edmunds
Andover	Billericay	
Anglesey	Billesdon	Caistor
Asaph, St.	Bingham	Calne
Ashby-de-la-Zouch	Bishop Stortford	Cambridge
Ashford, East	Blaby	Camelford
Ashford, West	Blackburn	Cardiff
Aston	Blandford	Cardigan
Atcham	Blean	Carlisle
Atherstone	Blofield	Carmarthen
Auckland	Blything	Carnarvon
Austel, St.	Bodmin	Castle Ward
Axbridge	Bolton	Catherington
Axminster	Bootle	Caxton and Arrington
Aylesbury	Bosmere and Claydon	Cerne
Aylesford, North	Boston	Chailey
Aylsham	Boughton, Great	Chapen-en-le-Firth
	Bourn	Chard
Bakewell	Brackley	Cheadle
Bala	Bradfield	Chelmsford
Banbury	Bradford (Wilts)	Cheltenham
Bangor and Beaumaris	Bradford (York)	Chepstow
Barnet	Braintree	Chertsey
Barnstaple	Brampton	Chesterfield
Barrow-on-Soar	Brecknock	Chester-le-Street
Basford	Brentford	Chesterton
Basingstoke	Bridge	Chippenharn
Bath	Bridgend and Cowbridge	Chipping Norton
Battle	Bridgnorth	Chipping Sodbury

Chorley
 Chorlton
 Christchurch
 Church Stretton
 Cirencester
 Cleobury Mortimer
 Clifton
 Clitheroe
 Clun
 Clutton
 Cockermouth
 Colchester
 Columb, St. Major
 Congleton
 Conway
 Cookham
 Corwen
 Cosford
 Cranbrook
 Crediton
 Crickhowel
 Cricklade and Wootton

Bassett

Croydon

Cuckfield

Darlington

Dartford

Daventry

Depwade

Derby

Devizes

Dewsbury

Docking

Dolgelly

Doncaster

Dorchester

Dore

Dorking

Dover

Downham

Drayton

Driffild

Droitwich

Droxford

Dudley

Dulverton

Dunmow

Durham

Dursley

Easington

Easingwold

Eastbourne

East Grinstead

Easthampstead

East Retford

Eastry

Eas tWard

Eccleshall Bierlow

Edmonton

Elham

Ellesmere

Ely

Epping

Epsom

Erpingham

Eton

Evesham

Faith, St.

Falmouth

Fareham

Farringdon

Faversham

Festiniog

Flegg, East and West

Foleshill

Fordingbridge

Forehoe

Freebridge Lynn

Frome

Fylde

Gainsborough

Garstang

Gateshead

Germans, St.

Glanford Brigg

Glendale

Glossop

Gloucester

Godstone

Goole

Grantham

Gravesend and Milton

Greenwich

Guildford

Guilford

Guisborough

Hackney

Hailsham

Halifax

Halstead

Haltwhistle

Hambledon

Hardingstone

Hartismere

Hartley Wintney

Haslingden

Hastings

Hatfield

Havant

Haverfordwest

Hay

Hayfield

Headington

Helmsley Blackmoor

Helston

Hemel-Hempstead

Hendon

Henley

Henstead

Hereford

Hertford

Hexham

Highworth and Swindon

Hinckley

Hitchin

Holbeach

Holborn

Hollingbourn

Holsworthy

Holywell

Honiton

Hoo

Horncastle

Horsham

Houghton-le-Spring

Howden

Hoxne

Huddersfield

Hungerford

Huntingdon

Hursley

Ipswich

Ives, St.

Keighley

Kendal

Kensington

Kettering

Keynsham

Kidderminster

Kingsbridge

Kingsclere

King's Lynn

King's Norton

Kingston-on-Thames

Kington

Kington

Lampeter

Lancaster

Lanchester

Langport

Launceston

Ledbury

Leek

Leicester

Leigh

Leighton Buzzard

Leominster

Lewes

Lewisham

Lexden and Winstree

Leyburn

Lichfield

Lincoln

Linton

Liskeard

Liverpool

Llandilo Fawr

Llandoverly

Llanelly

Llanfyllin

Llanrwst

Llodon and Clavering

London, City of

London, East

London, West

Longtown

Loughborough

Louth	Orsett	Shardlow
Ludlow	Oundle	Sheffield
Luton		Sheppey
Lutterworth	Pateley Bridge	Shepton Mallett
Lymington	Patrinton	Sherborne
	Pembroke	Shiffnal
Macclesfield	Penkridge	Shipston-on-Stour
Machynlleth	Penrith	Skipton
Madeley	Penzance	Skirlaugh
Maidstone	Pershore	Sleaford
Maldon	Peterborough	Solihull
Malling	Petersfield	Southam
Malmsbury	Petworth	South Molton
Malton	Pewsey	South Shields
Manchester	Pickering	South Stoneham
Mansfield	Plomesgate	Southwell
Market Bosworth	Plympton St. Mary	Spalding
Market Harborough	Pocklington	Spilsby
Marlborough	Pont-y-pool	Stafford
Martley	Poole	Staines
Medway	Poplar	Stamford
Melksham	Portsea Island	Stepney
Melton Mowbray	Pottersbury	Steyning
Mere	Prescot	Stockbridge
Meriden	Presteigne	Stockport
Merthyr Tidvil	Preston	Stockton
Midhurst	Pwllheli	Stone
Mildenhall		Stokesley
Milton	Radford	Stourbridge
Mitford and Launditch	Reading	Stow
Monmouth	Redruth	Stow-on-the-Wold
Morpeth	Reeth	Strand
Mutford and Lothingland	Reigate	Stratford-on-Avon
	Rhayadar	Stratton
Nantwich	Richmond (Surrey)	Stroud
Narberth	Richmond (York.)	Sturminster
Neath	Ringwood	Sudbury
Neot's, St.	Ripon	Sunderland
Newark	Risbridge	Swaffham
Newbury	Rochford	Swansea
Newcastle-in-Emlyn	Romford	
Newcastle-under-Lyne	Romney Marsh	Tamworth
Newcastle-upon-Tyne	Romsey	Taunton
Newent	Ross	Tavistock
New Forest	Rothbury	Teesdale
Newhaven	Rotherham	Tenbury
Newmarket	Royston	Tendring
Newport (Monmouth)	Rugby	Tenterden
Newport (Salop)	Runcorn	Tetbury
Newport Pagnell	Ruthin	Tewkesbury
Newton Abbott	Rye	Thakeham
Newtown and Llanidloes		Thame
Northallerton	Saffron Walden	Thanet, Isle of
Northampton	Salford	Thetford
Northleach	Samford	Thingoe
Northwich	Saviour's, St.	Thirsk
North Witchford	Scarborough	Thomas, St.
Nottingham	Sculcoates	Thornbury
Nuneaton	Sedberg	Thorne
	Sedgefield	Thrapston
Oakham	Seisdon	Ticehurst
Okehampton	Selby	Tisbury
Olave's, St.	Settle	Tiverton
Ongar	Sevenoaks	Todmorden
Ormskirk	Shaftesbury	Tonbridge

Torrington	Wayland	Wilton
Totnes	Weardale	Wimborne and Cranborne
Towcester	Wellingborough	Wincanton
Tregaron	Wellington (Salop)	Winchcombe
Truro	Wellington (Somerset)	Winchester, New
Tunstead and Happing	Wells	Windsor
Tynemouth	Welwyn	Winslow
	Wem	Wirral
Uckfield	Weobly	Wisbeach
Ulverstone	Westbourne	Witham
Uppingham	West Bromwich	Witney
Upton-on-Severn	Westbury-on-Severn	Woburn
Uttoxeter	Westbury and Whorwels-	Wokingham
Uxbridge	down	Wolstanton & Burslem
	West Derby	Wolverhampton
Wakefield	West Fife	Woodbridge
Wallingford	West Ham	Woodstock
Walsal	West Hemphnett	Worcester
Walsingham	West Ward	Workshop
Wandsworth & Clapham	Weymouth	Wortley
Wangford	Wheatenhurst	Wrexham
Wantage	Whitby	Wycombe
Ware	Whitchurch	
Wareham and Purbeck	Whitehaven	Yeovil
Warminster	Whitechapel	York
Warrington	Wigan	
Warwick	Wigton	
Watford	Williton	

Given under our Hands and Seal of Office, this twelfth day of March, in the
year One Thousand Eight Hundred and Forty-two.

(Signed)

G. C. LEWIS.

EDMUND W. HEAD.

No. 6.

LETTER ACCOMPANYING GENERAL MEDICAL ORDER.

*Poor Law Commission Office, Somerset House,
March 12, 1842.*

SIR,

ONE of the most important subjects considered by the Select Committee of the House of Commons, which in 1838 inquired into the operation of the Poor Law Amendment Act, was the medical relief of the poor.

After examining numerous witnesses on this subject, the Committee decided to recommend no legislation by Parliament on medical relief, but having expressed their opinion that the existing arrangements might in several points be ameliorated, and having indicated several improvements, they left the introduction of these and other alterations to the discretion of the Poor Law Commissioners.—(Report, p. 25.)

The Commissioners, having given the entire subject a mature consideration, fully stated their views upon it in their Report on the Further Amendment of the Poor Laws (31st of December, 1839), p. 73—81. They subsequently, by a circular letter dated the 6th of March, 1841 (see Seventh Annual Report, p. 8), called the attention of the Boards of Guardians to their suggestions in this Report, and requested to be informed of the opinion of the Boards as to the expediency of adopting those suggestions.

The answers which were returned by the Boards of Guardians to this circular (which are partially abstracted in the Seventh Annual Report of the Commissioners, p. 9—14) showed, however, that no extensive change in the existing arrangements was likely to originate with the Boards of Guardians. Accordingly, as much dissatisfaction continued to prevail amongst many members of the medical profession, and as little progress had been made towards carrying into effect some of the recommendations of the Committee, the Commissioners have thought themselves called upon to select the most important points of the subject, and to issue generally to the Unions such regulations upon these points as appear to be needful and prudent.

The following are the heads of the accompanying Order :—

1. Tenders for medical attendance.
2. Qualifications of medical officers.
3. Maximum amount of area and population of medical districts.
4. Rates of payment of medical officers in certain surgical and midwifery cases.
5. Substitutes for medical officers during their incapacity to act.
6. Arrangement for affording medical relief to permanent paupers without a special order in each case.
7. Continuance in office of medical officers.

The Commissioners subjoin some explanatory remarks upon the main provisions of the Order.

Arts. 1 and 2 are intended to abolish the system of requiring tenders for the services of medical officers, according to the views of the Commissioners, explained in their Report on the Further Amendment of the Law, p. 76—78. These Articles, however, do not prohibit advertisements for the services of medical officers, provided such advertisements specify the remuneration fixed or approved by the Commissioners. It is the wish of the Commissioners that the competition of the candidates should turn upon their respective characters and skill, and not on the sum at which they may be severally willing to undertake the office.

Arts. 3—5 relate to the qualifications of medical officers.

The Commissioners think it desirable that every medical officer should possess both a medical and a surgical qualification, and therefore they have required the three sorts of double qualification which are specified in Art. 3, Nos. 1, 2, and 3.

With respect to the second qualification in No. 3, see 55 Geo. III. c. 194 (the Apothecaries' Act).

The Commissioners thought themselves bound to consider the qualification stated in Art. 3, No. 4, as virtually a double qualification, according to the decision of the Court of Exchequer, in *Steavenson v. Oliver*, 8 Meeson and Welsby, 234. The qualification is limited to warrants or commissions dated previously to 1st August, 1826, inasmuch as the Act of 6 Geo. IV., c. 133 (which brought persons possessing this qualification within the benefit of the Apothecaries' Act), expired on that day.

Art. 4 provides a means by which a duly qualified medical man not possessing any of the four qualifications required by Art. 3, may, in case of necessity, be appointed a medical officer; and Art. 5 enables an exception to be made in favour of existing medical officers.

The Commissioners have limited the provisions of their Order to

medical qualifications proceeding from an English source. In case however, any medical man possesses an English qualification of physician or apothecary, together with a Scotch or Irish surgical qualification, the Commissioners will consider such person as virtually possessing a double qualification, and they will admit him as an officer (if otherwise fit for the office) under Art. 4, upon application from the Guardians for that purpose.

Arts. 6—9 relate to the maximum area and population of medical districts.

The Committee of 1838 expressed an opinion that the medical districts seemed to be in some instances inconveniently large, and that they should be of such a size as to admit of an easy access of the medical man to his patients.—(Report, p. 25.) The Commissioners have constantly borne in mind this recommendation of the Committee, and have already required the division of many medical districts which seemed to have too large an area. A considerable improvement has thus been already effected in many individual cases; but the Commissioners think that the time is now arrived when it is desirable for them to make a general regulation on the subject, and they have accordingly inserted one in these Articles, accompanied with such limitations and exceptions as the circumstances of the case appeared to require.

The Commissioners are aware that in many districts containing almost exclusively a poor population, even the limit of 15,000 persons may admit of a number of patients too large for the care of one medical officer, especially if the district consist partly of a town and partly of rural parishes. Under such circumstances it would generally be practicable for the Guardians to divide the district between two or more duly qualified medical practitioners. In like manner it may happen that a district consisting of an area less than 15,000 acres, may contain a large population, and that the Guardians may be able to divide it with advantage; the Commissioners, therefore, do not, by the limits fixed in Art. 6, imply that no district is objectionable, or that every district will be sanctioned by them which is within these limits.

With respect to Art. 9, it may be observed that the measure of acreage adopted in Art. 6, cannot be applied to Wales, as there are no available means of obtaining the requisite information in that part of the country; and the Commissioners have accordingly prescribed for Wales a limit, not of area, but of distance, which, though less convenient, is the best which the case permits. Moreover, the physical circumstances of Wales, and the small number of resident medical practitioners, render it necessary to permit the formation of medical districts larger than those in most parts of England.

Arts. 10—13. It is the earnest wish of the Commissioners to carry into effect the recommendation of the Committee, that “the remuneration of medical officers should be such as to insure proper attention and the best medicines” (Report, p. 25); and the Guardians will doubtless perceive that unless the medical officer be adequately remunerated, no vigilance on their part will suffice to secure proper attendance and medicines to the poor under his care.

The Commissioners still retain the opinions expressed in their Re-

port on the Further Amendment of the Law, p. 78—80, 8vo edition, and since repeated to the Boards of Guardians in their circular of March, 1841, as to the advantages of a joint system of fixed salary and payment per case for medical officers; and they will remark incidentally, that unless a system of payment per case is adopted, the recommendation of the Committee that the medical relief should be a parochial and not a Union charge (Report, p. 24), cannot be carried into effect.

The wide differences between the circumstances of different Unions, especially in respect of the density and character of the population, render it, however, nearly impossible for the Commissioners to prescribe the universal introduction of this or any other mode of payment.

It appeared, nevertheless, to the Commissioners, that it was possible for them to furnish a universal scale of payment for the surgical and obstetrical services specified in Arts. 10—13, the nature of which is such that they might, under certain circumstances, be properly excluded from the salary of the medical officer, and be paid at higher rates than ordinary medical cases. The Guardians will thus be enabled to approximate to the views of the Committee by making these cases a parochial charge.

The operations enumerated in Art. 10 are intended to provide for cases of urgency (principally those arising from accidents) which cannot be sent to a public hospital with safety and propriety. The payments for operations are limited to operations on out-door poor, and do not include those performed in the workhouse. It appears to the Commissioners that the continued attendance at the house of the patient, in severe surgical cases, usually forms the most burdensome part of the extra service of the medical man; whereas the constant visits of the medical officer to the workhouse enable him to attend a patient in the workhouse without always making a visit for that express purpose. Moreover, when a patient can be removed to a workhouse, or when he has long been the subject of medical treatment in the workhouse, he may in general be removed with safety or propriety to an infirmary or hospital; and the Commissioners think it desirable that, where the distance or other circumstances do not present serious obstacles, paupers should enjoy the practised skill and combined judgment of the medical men usually connected with such establishments. While, therefore, the Commissioners would discourage the performance of important surgical operations in workhouses, they are ready to sanction any reasonable subscription to an hospital or similar establishment by a Board of Guardians for the Union.

The payments are intended to cover not only the operation, but also the attendances after the operation, which, in severe cases of this sort, ought usually to be numerous; and, therefore, they are limited to cases in which the patient survives the operation more than 36 hours, and receives several subsequent attendances. Cases in which the patient does not survive the operation 36 hours, or in which he does not receive several subsequent attendances, may be included in the contract of the medical officer with the Guardians.

Art. 15. If any medical officer has a partner or assistant who is a duly qualified medical man, he may name such partner or assistant under this Article.

The medical officer will be considered by the Commissioners as responsible for the skill and diligence of the person named by him as a substitute.

Arts. 16—19 are intended to facilitate the obtaining of attendance and medicines by the permanent paupers—a class whose destitution is acknowledged, and which necessarily includes the most helpless portion of the community.

Art. 20 places the medical officer on the same footing with the other officers, as to the period of his office, unless such period be specially limited at the time of his appointment. It does not seem desirable to exclude the Guardians from the opportunity of improving the arrangements respecting medical relief, as the circumstances of the several districts may permit, and therefore it is not advisable to deprive them of the power of limiting the period of the medical officer's services.

The Commissioners intend, in a short time, to issue a General Order prescribing the adoption, by the medical officers, of the nomenclature of diseases now in use under the authority of the Registrar-General, which will insure greater uniformity and precision of language in the returns made by the medical officers, and will furnish a convenient interpretation of many of the more obscure scientific names of diseases.

Signed, by order of the Board,

EDWIN CHADWICK, *Secretary.*

The Clerk to the Guardians of the _____ Union.

No. 7.

GENERAL ORDER.—PROCEEDINGS OF BOARDS OF GUARDIANS.

TO THE GUARDIANS OF THE POOR of the several Unions named in the Schedule hereunto annexed ;

To the Churchwardens and Overseers of the several Parishes and Places comprised within the said Unions ;

To the Clerk or Clerks to the Justices of the Petty Sessions held for the Division or Divisions in which the Parishes and Places comprised within the said Unions are situate ;

And to all others whom it may concern,

WE, THE POOR LAW COMMISSIONERS, in pursuance of the authorities vested in Us by an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales,*" do hereby rescind so much of any order or orders heretofore issued by the Poor Law Commissioners to the several Unions named in the schedule hereunto annexed, as is in any way affected or altered by the regulations herein contained, except so far as the same may have authorized the making of any contract not yet executed, or the making of any orders for contributions and payments not yet obeyed.

And we do hereby order, direct, and declare, with respect to each of the Unions named in the said schedule, as follows :—

Meetings of the Guardians.

Art. 1. No Guardian shall act in virtue of his office, except as a member, and at a meeting of the Board of Guardians, except as in the said Act is excepted.

Art. 2. The Guardians shall, upon the day of the week, and the hour of the day, and at the place already appointed for holding the ordinary meetings, hold an ordinary meeting once at the least in every week for the execution of their duties; or so often as shall have been already prescribed by any Orders of the Poor Law Commissioners, and may, when they think fit, change the period, time, and place, with the consent of the Poor Law Commissioners previously had and obtained.

Art. 3. The Guardians shall, at the first meeting after every annual election of Guardians, elect out of the whole number of Guardians a chairman and a vice-chairman, who shall continue respectively to act as such until the next annual election of Guardians shall take place, if they so long continue respectively to be Guardians.

Art. 4. If the Guardians shall at any time deem fit, they may elect two vice-chairmen, and shall determine the precedence of such vice-chairmen; and according to such precedence the said vice-chairmen shall thenceforth preside and act as in the case when only one vice-chairman is elected.

Art. 5. If a chairman or a vice-chairman cease to be a Guardian, or refuse, or become incapable, to act as chairman or vice-chairman, before the expiration of the term of office, the Guardians shall, within one month after the occurrence of the vacancy, refusal, or incapacity, elect some other Guardian to be chairman or vice-chairman, as the case may be.

Art. 6. No act of any meeting of the Guardians shall be valid unless three Guardians be present and concur therein.

Art. 7. If three Guardians be not present at any meeting, an entry of that fact shall be made in the minute-book by the clerk to the Guardians, and the time for holding such meeting shall be deemed to have expired as soon as the said entry shall have been made. But one hour at least shall be allowed to elapse from the time fixed for the commencement of the meeting before such entry shall be made.

Art. 8. If three or four or more Guardians be present at any ordinary meeting, such three, or the majority of such four or more Guardians, may adjourn the same to the day of the next ordinary meeting, or to some other day previous to the next ordinary meeting.

Art. 9. An extraordinary meeting of the Guardians may be summoned to be held at any time, upon the requisition of any two Guardians, addressed to the clerk of the Guardians. Every such requisition shall be made in writing, according to the Form (A.) hereunto annexed, and no business, other than the business specified in the said requisition, shall be transacted at such extraordinary meeting.

Art. 10. Notice of every change in the period, time, or place of holding any meeting, and notice of the adjournment of any meeting, and notice of every extraordinary meeting, shall be given in writing to every Guardian. Every such notice shall be respectively according to the Forms B., C., and D., hereunto annexed, and shall be given or sent by the clerk to every Guardian, or left at his place of abode two

days, if practicable, before the day appointed for the meeting to which it relates.

Art. 11. If any case of emergency arise, requiring that a meeting of the Guardians should immediately take place, they, or any three of them, shall meet at the ordinary place of meeting, and take such case into consideration, and may make an order, or orders, thereon.

Proceedings of the Board.

Art. 12. At every meeting the chairman, or, in his absence, a vice-chairman, shall preside; and if at the commencement of any meeting the chairman and vice-chairman or vice-chairmen be absent, the Guardians present shall elect one of themselves to preside at such meeting as chairman thereof, until the chairman or a vice-chairman may take the chair.

Art. 13. All questions at any meeting consisting of more than three Guardians shall be determined by a majority of the votes of the Guardians present thereat.

Art. 14. At every ordinary meeting of the Guardians, the business shall, as far as may be convenient, be conducted in the following order:—

First. The minutes of the last ordinary meeting, and of any other meeting which may have been held since such ordinary meeting, shall be read to the Guardians and signed by the chairman presiding at the meeting at which such minutes are read, and an entry of the same having been so read, shall be made in the minutes of the day when read.

Secondly. The Guardians shall dispose of such business as may arise out of the minutes so read, and shall give the necessary directions thereon.

Thirdly. They shall read the report of the state of the workhouse or workhouses, and shall proceed to give the necessary directions respecting all applications for relief made since the last ordinary meeting; and also respecting the amount and nature of relief to be given and continued to the paupers then in the receipt of relief, until the next ordinary meeting, or for such other time as such relief may be deemed to be necessary.

Fourthly. They shall hear and consider any application for relief which may be then made and determined thereon.

Fifthly. They shall examine all books and accounts relative to the relief of the paupers of the Union, give all needful directions concerning the management and discipline of the workhouse or workhouses of the Union, and the providing of furniture and stores, and other articles.

Sixthly. They shall make the necessary orders on the overseers or other proper authorities of the several parishes in the Union, for providing such sums as may be lawfully required by the Guardians on account of the respective parishes.

Seventhly. They shall give the necessary directions respecting applications to justices for orders of bastardy, and respecting pensions payable to paupers of the Union.

Eighthly. They shall transact any such business as may not fall within any of the above classes.

Contracts.

Art. 15. All contracts to be entered into on behalf of the Union relating to the maintenance, clothing, lodging, employment, or relief of the poor, or for any other purpose relating to or connected with the general management of the poor, shall be made and entered into by the Guardians.

Art. 16. The Guardians shall require tenders to be made in some sealed paper for the supply of all provisions, fuel, clothing, furniture, or other goods, or materials, the consumption of which may be estimated, one month with another, to exceed ten pounds per month, and all provisions, fuel, clothing, furniture, or other goods or materials, the cost of which may be reasonably estimated to exceed fifty pounds in a single sum, to be paid for by the Guardians, and shall purchase the same upon contracts to be entered into after the receipt of such tenders.

Art. 17. Any work or repairs to be executed in the workhouse, or the premises connected with the workhouse, or any fittings to be put up therein, which shall respectively be reasonably estimated to exceed the cost of fifty pounds in one sum shall be contracted for by the Guardians, on sealed tenders, in the manner prescribed in Articles 16 and 18.

Art. 18. Notice of the nature and conditions of the contract to be entered into, of the last day on which tenders will be received, and the day on which the tenders will be opened, shall be given in some newspaper circulating in the Union, not less than ten days previous to the last day on which such tenders shall be received; and no tender shall be opened by the clerk, or any Guardian, or other person, prior to the day specified in such notice, or otherwise than at a meeting of the said Guardians.

Art. 19. When any tender shall be accepted, the party making the tender shall, in pursuance of these regulations, enter into a contract, in writing, with the Guardians, containing the terms, conditions, and stipulations mutually agreed upon; and whenever the Guardians shall deem it advisable the party contracting shall in like manner find one or more surety or sureties, who shall enter into a bond in such penalty as the Guardians shall think fit, conditioned for the due performance of the contract, or shall otherwise secure the same.

Art. 20. Provided always, that if from the peculiar nature of any furniture, goods, materials, or fittings to be supplied, or of any work or repairs to be executed, it shall appear to the Guardians desirable that a specific person or persons be employed to supply or execute the same, without requiring sealed tenders as hereinbefore directed, it shall be lawful for the Board of Guardians, with the consent of the Poor Law Commissioners first had and obtained, to enter into a contract with such person or persons as may be deemed best qualified to supply or execute the same, and to require such sureties and securities as are specified in Article 19.

Orders for Contributions and Payments.

Art. 21. The Guardians shall make orders on the overseers or other

proper authorities of every parish of the Union, from time to time, for the payment to the Guardians of all sums which may be required by the Guardians for the relief of the poor of the parish, and for the contribution of the parish to the common fund of the Union, and for any other expenses chargeable by the Guardians on the parish.

Art. 22. Every such order shall be given according to the Form (E.) hereunto annexed. It shall be signed by the presiding chairman of the meeting, and two other Guardians present thereat, and shall be countersigned by the clerk to the Guardians.

Art. 23. The Guardians shall pay every sum greater than three pounds by an order, which shall be drawn upon the treasurer of the Union, and shall be signed by three of the Guardians at a meeting, and shall be countersigned by the clerk of the Guardians.

Security of Officers.

Art. 24. The Guardians shall require every person appointed, or to be hereafter appointed, to the offices of treasurer, master of the workhouse, or relieving officer, to give a bond in such penal sum as the Guardians shall think fit, with two sufficient sureties, conditioned for the due and faithful performance of the duties of the office; and shall from time to time call upon such officers to supply a fresh surety in place of any such surety who may die or become bankrupt or insolvent, or be released from his obligations.

Art. 25. The Guardians shall, once in every year, that is to say, at the audit next after the 25th day of March, cause every person having the custody of bonds given by any officer of the Union to produce such bonds to the auditor for his inspection, and the fact of such inspection, and any defects apparent in the said bonds, shall be reported by the auditor to the Board of Guardians.

Explanation of Terms.

Art. 26. Whenever the word "Union" is used in this Order, it shall be taken to include not only an Union of parishes formed under the provisions of the hereinbefore-recited Act, but also any Union of parishes incorporated or united for the relief or maintenance of the poor under any local Act of Parliament.

Art. 27. Whenever the word "Guardians" is used in this Order, it shall be taken to include not only Guardians appointed or entitled to act under the provisions of the said hereinbefore-recited Act, but also any Governors, Directors, Managers, or acting Guardians entitled to act in the ordering of relief to the poor from the poor-rates under any local Act of Parliament.

Art. 28. Whenever the word "Parish" is used in this Order, it shall be taken to include any place maintaining its own poor, whether parochial or extra-parochial.

Art. 29. Whenever, in describing any person or party, matter or thing, the word importing the singular number or the masculine gender only is used in this Order, the same shall be taken to include, and shall be applied to, several persons or parties, as well as one person or party, and females as well as males, and several matters or things as well as one matter or thing, respectively, unless there be something in the subject or context repugnant to such construction.

Art. 30. Whenever in this Order any Article is referred to by its number, the article of this Order bearing that number shall be taken to be signified thereby.

FORM A.

To the Clerk to the Guardians of the _____ Union.

REQUISITION FOR AN EXTRAORDINARY MEETING OF GUARDIANS.

We, the undersigned, being two of the Guardians of the Poor of the _____ Union, do hereby require an Extraordinary Meeting of the Guardians of the said Union to be summoned, to be holden at _____ on _____ the _____ day of _____ 18 _____ at _____ o'clock in the forenoon, to take into consideration [*set out the motion*].

} Guardians.

FORM B.

NOTICE OF CHANGE OF PERIOD, TIME, OR PLACE OF MEETING.

To A. B., Guardian of the Poor of the _____ Union.

SIR, You are hereby informed that the next ordinary Meeting of the Guardians of the Poor of the _____ Union will take place at _____ on _____ the _____ day of _____ 18 _____ at _____ o'clock in the forenoon, for the transaction of business; and that meetings of the said Guardians will henceforth be held [weekly or fortnightly, as the case may be] at the same place, on _____ in every week at the same hour of _____ in the _____

Signature of Clerk to the Guardians.

FORM C.

NOTICE OF AN ADJOURNED MEETING OF GUARDIANS.

To A. B., Guardian of the Poor of the _____ Union.

SIR,—This is to give you notice that an adjourned Meeting of the Guardians of the Poor of the _____ Union, will be held at _____ on _____ the _____ day of _____ 18 _____ to take into consideration [*set out the motion*] which meeting you are hereby requested to attend.

Signature of Clerk to the Guardians.

FORM D.

NOTICE OF AN EXTRAORDINARY MEETING OF GUARDIANS.

To A. B., Guardian of the Poor of the _____ Union.

SIR,—I am directed by C. D., and E. F., two of the Guardians of the Poor of the _____ Union, to summon an extraordinary Meet-

ing of the Guardians of the Poor of the said Union at _____ on
the _____ day of _____ 18 _____ at _____ o'clock
in the forenoon, to take into consideration [*set out the motion*]; which
Meeting you are hereby requested to attend.

Signature of Clerk to the Guardians.

FORM E.

To *A. B.*, and *C. D.*, Overseers (or _____) of the Parish
of _____.

You are hereby ordered and directed to pay to *F. G.*,
of _____ on behalf of the Guardians of the Poor of the
Union, on the _____ day of _____ at
the sum of _____ Pounds, _____ Shillings, and
Pence, from the Poor-rates of the Parish of _____, towards
the relief of the Poor thereof, and to the contribution of the Parish to
the common fund of the Union, and such other expenses as are charge-
able by the said Guardians on the said Parish, and to take the Receipt
of the said *F. G.*, for the said sum of £

Given under our Hands, at a Meeting of the Guardians of the Poor
of the said _____ Union, held on the _____ day of

18 _____

(Signed) *X. Y.* Presiding Chairman.

W. X. } Guardians.
U. V. }

(Counter-signature of the Clerk to the Guardians.)

SCHEDULE.

Containing the Names of the Unions to which the present Order applies.

Aberaeron	Axminster	Bicester
Abergavenny	Aylesbury	Bideford
Aberystwith	Aylesford, North	Biggleswade
Abingdon	Aylsham	Billericay
Albans, St.		Billesdon
Alcester	Bakewell	Bingham
Alderbury	Bala	Bishop's Stortford
Alnwick	Banbury	Blaby
Alresford	Bangor and Beaumaris	Blackburn
Alton	Barnet	Blandford
Altrincham	Barnstaple	Blean
Amersham	Barrow-on-Soar	Blofield
Amesbury	Basford	Blything
Amphill	Basingstoke	Bodmin
Andover	Bath	Bolton
Anglesey	Battle	Bootle
Asaph, St.	Beaminster	Bosmere and Claydon
Ashby-de-la-Zouch	Bedale	Boston
Ashford, East	Bedford	Boughton, Great
Ashford, West	Bedminster	Bourn
Aston	Belford	Brackley
Atcham	Bellingham	Bradfield
Atherstone	Belper	Bradford (Wilts)
Auckland	Berkhampstead	Bradford (York)
Austel, St.	Berwick-upon-Tweed	Braintree
Axbridge	Beverley	Brampton

Brecknock	Cranbrook	Gainsborough
Brentford	Crediton	Garstang
Bridge	Crickhowel	Gateshead
Bridgend and Cowbridge	Cricklade and Wootton	Germans, St.
Bridgewater	Bassett	Glandford Brigg
Bridgnorth	Croydon	Glendale
Bridlington	Cuckfield	Glossop
Bridport		Gloucester
Brixworth	Darlington	Godstone
Bromley	Dartford	Goole
Bromsgrove	Daventry	Grantham
Bromyard	Depwade	Gravesend and Milton
Buckingham	Derby	Greenwich
Builth	Devizes	Guildford
Buntingford	Dewsbury	Guiltecross
Burnley	Docking	Guisborough
Burton-on-Trent	Dolgelly	
Bury	Doncaster	Hackney
Bury, St. Edmunds	Dorchester	Hailsham
	Dore	Halifax
Caistor	Dorking	Halstead
Calne	Dover	Haltwhistle
Cambridge	Downham	Hambledon
Camelford	Drayton	Hardingstone
Cardiff	Driffild	Hartismere
Cardigan	Droitwich	Hartley Wintney
Carlisle	Droxford	Haslingden
Carmarthen	Dudley	Hastings
Carnarvon	Dulverton	Hatfield
Castle Ward	Dunmow	Havant
Catherington	Durham	Haverfordwest
Caxton and Arrington	Dursley	Hay
Cerne		Hayfield
Chailey	Easington	Headington
Chapel-en-le-Frith	Easingwold	Helmsley Blackmoor
Chard	Eastbourne	Helston
Cheadle	East Grinstead	Hemel Hempstead
Chelmsford	Easthampstead	Hendon
Cheltenham	East Retford	Henley
Chepstow	Eastry	Henstead
Chertsey	East Ward	Hereford
Chesterfield	Eccleshall Bierlow	Hertford
Chester-le-Street	Edmonton	Hexham
Chesterton	Elham	Highworth and Swindon
Chippenharn	Ellesmere	Hinckley
Chipping Norton	Ely	Hitchin
Chipping Sodbury	Epping	Holbeach
Chorley	Epsom	Holborn
Chorlton	Erpingham	Hollingbourn
Christchurch	Eton	Holsworthy
Church Stretton	Evesham	Holywell
Cirencester		Honiton
Cleobury Mortimer	Faith, St.	Hoo
Clifton	Falmouth	Horncastle
Clitheroe	Fareham	Horsham
Clun	Faringdon	Houghton-le-Spring
Clutton	Faversham	Howden
Cockermouth	Festiniog	Hoxne
Colchester	Flegg, East and West	Huddersfield
Columb, St. Major	Foleshill	Hungerford
Congleton	Fordingbridge	Huntingdon
Conway	Forehoe	Hursley
Cookham	Freebridge Lynn	
Corwen	Frome	Ipswich
Cosford	Fylde	Ives, St.

Keighley
Kendal
Kensington
Kettering
Keynsham
Kidderminster
Kingsbridge
Kingsclere
King's Lynn
King's Norton
Kingston-on-Thames
Kington
Knighton

Lampeter
Lancaster
Lancaster
Langport
Launceston
Ledbury
Leek
Leicester
Leigh
Leighton Buzzard
Leominster
Lewes
Lewisham
Lexden and Winstree
Leyburn
Lichfield
Lincoln
Linton
Liskeard
Llandilo Fawr
Llandovery
Llanelli
Llanfyllin
Llanrwst
Loddon and Clavering
London, City of
London, East
London, West
Longtown
Loughborough
Louth
Ludlow
Luton
Lutterworth
Lymington

Macclesfield
Machynlleth
Madeley
Maidstone
Maldon
Malling
Malmesbury
Malton
Manchester
Mansfield
Market Bosworth
Market Harborough
Marlborough
Martley

Medway
Melksham
Melton Mowbray
Mere
Meriden
Merthyr Tydvil
Midhurst
Mildenhall
Milton
Mitford and Launditch
Monmouth
Morpeth
Mutford and Lothingland

Nantwich
Narberth
Neath
Neots, St.
Newark
Newbury
Newcastle-in-Emlyn
Newcastle-under-Lyne
Newcastle-upon-Tyne
Newent
New Forest
Newhaven
Newmarket
Newport (Monmouth)
Newport (Salop)
Newport Pagnell
Newton Abbott
Newtown and Llanidloes
Northallerton
Northampton
Northleach
Northwich
North Witchford
Nottingham
Nuneaton

Oakham
Okehampton
Olave's, St.
Ongar
Ormskirk
Orsett
Oundle

Pateley Bridge
Pattingham
Pembroke
Penkridge
Penrith
Penzance
Pershore
Peterborough
Petersfield
Petworth
Pewsey
Pickering
Plomesgate
Plympton St. Mary
Pocklington
Pont-y-pool
Poole

Poplar
Portsea Island
Potterspury
Prescott
Presteigne
Preston
Pwllheli

Radford
Reading
Redruth
Reeth
Reigate
Rhayadar
Richmond (Surrey)
Richmond (York)
Ringwood
Risbridge
Rochford
Romford
Romney Marsh
Romsey
Ross
Rothbury
Rotherham
Royston
Rugby
Runcorn
Ruthin
Rye

Saffron Walden
Salford
Samford
Saviour's, St.
Scarborough
Seulcoates
Sedburgh
Sedgefield
Seisdon
Selby
Settle
Sevenoaks
Shaftesbury
Shardlow
Sheffield
Sheppey
Shepton Mallett
Sherborne
Shiffnal
Shipston-on-Stour
Skipton
Skirlaugh
Sleaford
Solihull
Southam
South Molton
South Shields
South Stoneham
Southwell
Spalding
Spilsby
Stafford
Staines
Stamford

Stepney	Todmorden	Westbury and Whorwells-down
Steyning	Tonbridge	West Derby
Stockbridge	Torrington	West Fircle
Stockport	Totness	West Ham
Stockton	Towcester	West Hampnett
Stokesley	Tregaron	West Ward
Stone	Truro	Weymouth
Stourbridge	Tunstead and Happing	Wheatenhurst
Stow	Tynemouth	Whitby
Stow-on-the-Wold		Whitchurch
Strand	Uckfield	Whitechapel
Stratford-on-Avon	Ulverstone	Whitehaven
Stratton	Uppingham	Wigan
Stroud	Upton-on-Severn	Wigton
Sturminster	Uttoxeter	Williton
Sudbury	Uxbridge	Wilton
Sunderland		Wimborne and Cranborne
Swaffham	Wakefield	Wincanton
Swansea	Wallingford	Winchcombe
	Walsal	Winchester, New
Tamworth	Walsingham	Windsor
Taunton	Wandsworth and Clapham	Winslow
Tavistock	Wangford	Wirrall
Teesdale	Wantage	Wisbeach
Tenbury	Ware	Witham
Tendring	Wareham and Purbeck	Witney
Tenterden	Warminster	Woburn
Tetbury	Warrington	Wokingham
Tewkesbury	Warwick	Wolstanton and Burslem
Thakeham	Watford	Wolverhampton
Thame	Wayland	Woodbridge
Thanet, Isle of	Weardale	Woodstock
Thetford	Wellingborough	Worcester
Thingoe	Wellington (Salop)	Worksop
Thirsk	Wellington (Somerset)	Wortley
Thomas, St.	Wells	Wrexham
Thornbury	Welwyn	Wychombe
Thorne	Wem	
Thrapston	Weobly	Yeovil
Ticehurst	Westbourne	York
Tisbury	West Bromwich	
Tiverton	Westbury-on-Severn	

Given under our Hands and Seal of Office, this twentieth day of April, in the Year One thousand Eight Hundred and Forty-two.

(Signed)

G. C. LEWIS,

EDMUND W. HEAD.

No. 8.

GENERAL ORDER—DUTIES OF OFFICERS.

To THE GUARDIANS OF THE POOR of the several Unions named in the Schedule hereunto annexed ;

To the Churchwardens and Overseers of the several Parishes and Places comprised within the said Unions ;

To the Clerk or Clerks to the Justices of the Petty Sessions held for the Division or Divisions in which the Parishes and Places comprised within the said Unions are situate ;

And to all others whom it may concern,

WE, THE POOR LAW COMMISSIONERS, in pursuance of the authorities vested in Us by an Act passed in the fifth year of the

reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales*," do hereby rescind so much of any order or orders heretofore issued by the Poor Law Commissioners, to each of the several Unions named in the Schedule hereunto annexed, as is in any way affected or altered by the Regulations herein contained, except in so far as the said orders, or any of them, may have authorized the appointment of the existing Officers.

And We do hereby order, direct, and declare, with respect to each and every of the Unions named in the said Schedule, as follows :—

Art. 1. The Board of Guardians shall, whenever any of the under-mentioned offices may be vacant, appoint a fit person to perform respectively the duties specified by the rules and regulations of the Poor Law Commissioners, in force at the time, to belong to each of the two following officers :—

1. Clerk to the Guardians.
2. Treasurer of the Union.

And also whenever such vacancy shall occur, or it may otherwise be requisite, so many fit persons as may be required for performing respectively the duties specified as aforesaid to belong to each of the following officers :—

1. District Medical Officer.
2. Relieving Officer.

And also such assistants as the Board of Guardians with the consent of the Poor Law Commissioners shall deem necessary for the efficient performance of the duties of the several offices above enumerated.

Art. 2. The said officers shall respectively perform such duties as may be required of them by the rules and regulations of the Poor Law Commissioners, in force at the time, together with all such other duties, conformable with the nature of their respective offices, as the said Board of Guardians may lawfully require them to perform.

Provided always that every regulation applying to any officer holding his office under this Order shall apply to any officer of the like denomination appointed by the Guardians, although such officer may have been appointed before this Order shall have come into force.

Art. 3. The Board of Guardians shall, from time to time, on any change in the division of the Union into districts for general and medical relief, or in the assignment of relieving officers and medical officers to such districts, report every such change to the Poor Law Commissioners for their approbation.

MODE OF APPOINTMENT.

Art. 4. Every officer and assistant, to be appointed under this order, shall be appointed by a majority of the Guardians present at any meeting of the Board, consisting of more than three Guardians; and every such appointment shall, as soon as the same shall have been made, be reported to the Poor Law Commissioners by the clerk to the Guardians.

Art. 5. No appointment to the office of clerk, treasurer, district

medical officer, or relieving officer, shall be made under this Order, unless notice that such appointment will be made shall have been given at one of the two ordinary meetings of the Board next preceding the meeting at which the appointment shall be made, or unless an advertisement giving notice of such appointment shall have appeared in some public paper by the direction of the Guardians at least seven days before the day on which such appointment shall be made.

QUALIFICATION OF OFFICERS.

Art. 6. No person shall be appointed a district medical officer who shall not be at the time of such appointment duly licensed to practise as a medical man, and be otherwise qualified, as may be required by the rules and regulations of the Poor Law Commissioners in force at the time.

Art. 7. No person shall be appointed a relieving officer unless he shall be able to keep accounts, and unless he reside in the district for which he may be appointed to act, devote his whole time to the performance of the duties of his office, not follow any trade or profession, or enter into any other service, and undertake to give one month's notice previous to resigning the office or quitting the service, or to forfeit one month's amount of salary to be deducted as liquidated damages from the amount of salary due at the time of such resignation.

Provided always, that the Guardians may, with the consent of the Poor Law Commissioners previously obtained, dispense with any of the conditions specified in this Article which the said Commissioners may deem inexpedient.

SALARIES OF THE OFFICERS.

Art. 8. The Board of Guardians shall pay to the several officers and assistants appointed to or holding any office or employment under this Order, such salaries or remuneration as the Poor Law Commissioners may from time to time direct or approve.

Art. 9. The salary of every officer or assistant, appointed to, or holding any office or employment under this Order, shall be payable up to the day on which he ceases to hold such office or employment, and no longer.

SECURITY.

Art. 10. Every person appointed to or holding the office of treasurer or relieving officer, and every other officer whom the Board of Guardians shall require so to do, shall respectively give a bond in such penal sum as the Board of Guardians shall think fit, with two sufficient sureties, conditioned for the due and faithful performance of the duties of the office; and every such officer shall give immediate notice to the Board of Guardians of the death, insolvency, or bankruptcy of either of such sureties, and shall, when required by the Guardians, supply a fresh surety in the place of any such surety who may die, or become bankrupt, or insolvent.

CONTINUANCE IN OFFICE AND SUSPENSION OF OFFICERS—SUPPLY OF VACANCIES.

Art. 11. Every officer appointed to or holding any office under this

order, other than a district medical officer, shall continue to hold the same until he shall die, or resign, or be removed by the Poor Law Commissioners, and every assistant may be dismissed by the Board of Guardians without the consent of the Poor Law Commissioners; but every such dismissal, and the grounds thereof, shall be reported to the Poor Law Commissioners.

Art. 12. The Board of Guardians may, at their discretion, suspend from the discharge of his duties any district medical officer or relieving officer, and shall, in case of every such suspension, forthwith report the same, together with the cause thereof, to the Poor Law Commissioners for their decision thereon.

Art. 13. If any officer, or assistant, appointed to or holding any office or employment under this order, be at any time prevented by sickness or accident, or other sufficient reason, from the performance of his duties, the Guardians may appoint a fit person to act as his temporary substitute, and may pay him a reasonable compensation for his services, and every such appointment shall be reported to the Poor Law Commissioners as soon as the same shall have been made.

Provided always, that if any district medical officer be temporarily incapacitated from performing his duties, it shall be competent to him to recommend to the Guardians a duly qualified medical practitioner in order to perform his duties during his temporary incapacity.

Art. 14. The Vice-chairman, or some Guardian to be appointed by the Board of Guardians, may perform any of the duties assigned to the clerk until any vacancy in the office shall have been filled, or until a substitute be appointed in the case of the sickness, accident, or absence of the clerk.

Art. 15. When any officer, appointed to or holding any office specified in Article 1, shall die, or resign, the Board of Guardians shall, as soon as conveniently may be after such death, or resignation, give notice thereof to the Poor Law Commissioners, and shall proceed to make a new appointment in the manner prescribed by the above regulations.

DUTIES OF THE OFFICERS.

Art. 16. And we do hereby define and specify the duties of the several officers appointed to or holding their offices under this Order, and direct the execution thereof, to be as follows :—

Duties of the Clerk to the Guardians.

Art. 17. The duties of the clerk to the Guardians shall be :

No. 1. To attend all meetings of the Board of Guardians, and to keep punctually minutes of the proceedings at every meeting, to enter the said minutes in a book, and to submit the same so entered in the said book to the presiding chairman at the succeeding meeting, to be confirmed by the Board, and authenticated by the signature of such chairman, as a true record of the proceedings of the Board.

No. 2. To keep all accounts, books of accounts, minutes, books, and other documents, as required of him by the regulations of the Poor Law Commissioners, or relating to the business

of the Board of Guardians ; and from time to time to produce all such books, other documents, and vouchers for the same, together with the bonds of any officers which may be in his custody, to the auditor of the Union, at such place and time, and in such manner, as may be required by the regulations of the said Commissioners in force at the time.

- No. 3. To peruse and conduct the correspondence of the Board of Guardians according to their directions, and to preserve the same, and all letters, books, papers, and documents belonging to the Union, or intrusted to him by the Board of Guardians, and to make all necessary copies thereof.
- No. 4. To receive all requisitions of Guardians for extraordinary meetings, and to summon such meetings accordingly, and to make, sign, and send all notices required to be given to the Guardians, by any order of the Poor Law Commissioners.
- No. 5. To countersign all orders legally made by the Board of Guardians on overseers for the payment of money, and all orders legally drawn by the Board of Guardians upon the treasurer of the Union.
- No. 6. To communicate to the several officers and persons engaged in the administration of relief within the Union all orders and directions of the Poor Law Commissioners, or of the Board of Guardians ; and, so far as may be, to give the instructions requisite for the prompt and correct execution of all such orders, and directions, and to examine and report on any neglect or failure therein which may come to his knowledge.
- No. 7. To conduct all applications necessary to be made by or on behalf of the Board of Guardians to any justice or justices at their special, petty, or general sessions ; and if he be an attorney or solicitor, to perform and execute all legal business connected with the Union, or in which the Board of Guardians shall be engaged, except actions at law or suits in equity, without charge for anything beyond disbursements.
- No. 8. To prepare, after every ordinary meeting of the Board of Guardians, a statement in the Form A., hereunto annexed, and punctually to transmit the same to the Assistant Poor Law Commissioner, having the superintendence of the Union.
- No. 9. To prepare and transmit all answers or returns as to any question or matter connected with or relating to the administration of the laws for the relief of the poor in the Union, or to any other business of the Union, which the Poor Law Commissioners, or any Assistant Commissioner, may lawfully require from the Board of Guardians or from himself.
- No. 10. When required by the regulations of the Poor Law Commissioners, to conduct duly and impartially, and in strict conformity with the said regulations in force at the time, the annual or any other election of Guardians.
- No. 11. To observe and execute all orders and directions of the Board of Guardians applicable to his office.

Duties of the Treasurer.

Art. 18. The duties of the Treasurer shall be :—

- No. 1. To receive all monies tendered to be paid to the Board of Guardians, and to place the same to their credit.
- No. 2. To pay out of any monies for the time being in his hands belonging to the Board of Guardians all orders for money which shall be drawn upon him on behalf of such Guardians, and shall be signed by the chairman and two other of such guardians, and shall be countersigned by the clerk, or the person for the time being acting as the clerk, as and when the same shall be presented at the house or usual place of business of the treasurer.
- No. 3. To keep an account, under the proper dates, of all monies received and paid by him as such treasurer, and to render an account thereof to the Board of Guardians when required by them to do so.
- No. 4. Whenever there should not be funds belonging to the Guardians in his hands as treasurer of the Union, to report in writing the fact of such deficiency to the Poor Law Commissioners.
- No. 5. To submit the above-mentioned account to the auditor at the periods of audit, duly notified, in pursuance of the regulations of the Poor Law Commissioners in force at the time.

Duties of a District Medical Officer.

Art. 19. Every district medical officer shall comply with the regulations and provisions of an order of the Poor Law Commissioners bearing date the twelfth day of March, in the year of our Lord One thousand eight hundred and forty-two, or any other Order of the Poor Law Commissioners in force at the time, and shall also perform the following duties :

- No. 1. To attend duly and punctually upon all poor persons requiring medical or surgical assistance within the district of the Union to which he shall be appointed, and to supply the requisite medicines and medical and surgical appliances to such persons whenever he shall be thereunto required by a written or printed order of the Board of Guardians, or of any relieving officer of the Union, or of an overseer of the poor in cases of sudden and urgent necessity, or by the production of a ticket on the part of any poor person whose name shall be included in any list of persons actually receiving relief, directed to be prepared by Article 16 of the said Order of the Poor Law Commissioners bearing date the twelfth day of March, in the year One thousand eight hundred and forty-two, or by any other Order of the said Commissioners in force at the time.
- No. 2. To give a certificate under his hand in every case to the Board of Guardians, or the relieving officer, or the pauper on whom he is attending, of the sickness of such pauper or other cause of his attendance, when required to do so.

- No. 3. To make a weekly return to the Board of Guardians in a book prepared according to the Form B., hereunto annexed, and to insert therein the date of every attendance, and to make an annual index to the same, with the names arranged alphabetically, according to the Form C., hereunto annexed, and to deliver the same when completed to the Board of Guardians.
- No. 4. To give to the Board of Guardians, or to any relieving officer, when required, any reasonable information respecting the case of any pauper under his care; to make any such written report relative to any sickness prevalent among the paupers in the workhouse as the Board of Guardians or the Poor Law Commissioners may require of him, and to attend the Board of Guardians when summoned by them.

Duties of a Relieving Officer.

Art. 20. The duties of every relieving officer shall be :—

- No. 1. To attend all ordinary meetings of the Board of Guardians, and to attend all other meetings when summoned by the clerk.
- No. 2. To receive all applications for relief made to him within his district or relating to any parish situated within his district, and forthwith to examine into the circumstances of every case by visiting the home of the applicant (if situated within his district), and by making all necessary inquiries into the state of health, the ability to work, and the means of such applicant, and to report the result of such inquiries in the prescribed form to the Board of Guardians at their next ordinary meeting.
- No. 3. In any case of sickness or accident requiring medical or surgical relief, to procure medical or surgical assistance by giving an order on the district medical officer, or by such other means as the urgency of the case may require.
- No. 4. To ascertain from time to time from the district medical officer the names of any poor persons whom such medical officer may have attended, or supplied with medicines, without having received an order from himself to that effect.
- No. 5. In every case of sickness or accident of any poor person receiving medical relief, as soon as may be, and from time to time afterwards, to visit the home of such sick person, and until the next ordinary meeting of the Board of Guardians to supply such relief (not being in money) as the case on his own view, or on the certificate of the district medical officer, may seem to require.
- No. 6. In every case of sudden and urgent necessity to afford such relief to the destitute person as shall be requisite, either by giving such person an order of admission to the workhouse, and conveying him thereto if necessary, or by affording him relief out of the workhouse, provided that the same shall not be given in money, whether such destitute person be settled in any parish comprised in the Union or not.
- No. 7. To report to the Board of Guardians, at their ordinary

meetings, all cases reported to him by an overseer of the poor of any parish in the district for which he shall be appointed to act, in which relief shall have been given by such overseer.

- No. 8. To give all reasonable aid and assistance, at the request of any other relieving officer of the Union, by examining into the case of any applicant for relief, or administering relief to any pauper, whose name has been entered on the books of such other relieving officer, and who may be within his own district.
- No. 9. If required by the Board of Guardians, to apply to the persons appointed to pay the pensions payable to out-pensioners, and to receive the amounts which shall be payable to the Board of Guardians, and forthwith to pay the same to the treasurer on their account.
- No. 10. Duly and punctually to supply the weekly allowances of all paupers belonging to his district, and to relieve all paupers within his district to the amount and in the manner in which he may have been ordered to pay and relieve such pauper respectively by the Board of Guardians.
- No. 11. To keep a separate, full, and true account of all monies received and disbursed by him for or on account of the relief of the poor of each parish in the district for which he shall be appointed to act, and also of all articles received and given out by him for the relief of the out-door poor; to balance such account weekly, and to present the same to the clerk for his inspection and authentication before every ordinary meeting of the Board of Guardians, and to the Board of Guardians, at such meeting for their approval.
- No. 12. In no case to take credit in his accounts, or enter as paid or given, any money or other articles which shall not have been paid or given previously to the taking of such credit, or the making of such entry; and not to take credit in such accounts for any money paid to any tradesman or other person without producing, at the next ordinary meeting of the Guardians, a bill from such tradesmen or other person.
- No. 13. To submit to the auditor of the Union all his books, accounts, and vouchers, at such place and time, and in such manner, as may be required by the regulations of the said Commissioners in force at the time.
- No. 14. To assist the clerk to the Guardians in conducting and completing the annual or other election of Guardians, according to the regulations of the Poor Law Commissioners in force at the time.
- No. 15. To observe and execute all lawful orders and directions of the Guardians applicable to his office.

EXPLANATION OF TERMS.

Art. 21. Whenever the word "Union" is used in this Order it shall be taken to include not only an union of parishes formed under the provisions of the hereinbefore-recited Act, but also any union of parishes

FORM A.

Union		184
Day of Meeting	day of	
Day and hour to which adjourned		
Number of Guardians present		Chairman.
Amount of Treasurer's balance due to the Union		
Weekly Return of the In-door and Out-door Paupers.		
Week of the		Quarter

Workhouse.	In the House at commencement of the week.	Admitted	Discharged.	Dead.	Remaining.
<i>Men.</i>					
Able-bodied					
Temporarily disabled by sickness or accident					
Old and infirm.					
<i>Youths.</i>					
From 7 to 15 Years					
<i>Boys.</i>					
From 2 to 7 Years.					
<i>Women.</i>					
Able-bodied					
Temporarily disabled					
Old and Infirm.					
<i>Girls.</i>					
From 7 to 15 Years					
From 2 to 7 Years.					
<i>Infants.</i>					
Born					
Totals					

Number of Paupers belonging to each Relieving Officer's District in the Union.

		Out-relief in			
		In-door.	Out-door.	Kind.	Money
		—	—	—	—
District No. 1.—Mr.	Relieving Officer .				
District No. 2.—Mr.	Relieving Officer .				
District No. 3.—Mr.	Relieving Officer .				
Total Relief in Kind					
Ditto Money					
Total					

1. Is there any remark in the Visiting Committee's Book concerning any defect in the discipline or internal economy? If so, furnish a copy of the remark

2. Does the Number of Paupers in the house exceed that fixed or sanctioned by the Poor Law Commissioners?

3. Copy of any special minute made or notice of motion on the books

Signed,

To

Clerk to the Guardians.

Assistant Poor Law Commissioner.

Sent this — day of — 184

FORM B. Week ending day of 184

Name.	Age	Residence.	Parish to which chargeable.	Nature of Disease.	Days when attended.							Necessaries ordered to be given to the Patient.	Present state or termination of the case.	Observations.
					S.	M.	Tu.	W.	Th.	F.	Sat.			

FORM C.

Index.

Name of Patient.	Page of Form B. in which the Name of the Patient first appears.	Day of termination of Disease, and event.

incorporated or united for the relief or maintenance of the poor under any local Act of Parliament.

Art. 22. Whenever the word "Guardians" is used in this Order it shall be taken to include not only Guardians appointed or entitled to act under the provisions of the said hereinbefore-recited Act, but also any Governors, Directors, Managers, or acting Guardians entitled to act in the ordering of relief to the poor from the poor-rates under any local Act of Parliament.

Art. 23. Whenever the word "Parish" is used in this Order it shall be taken to include any place maintaining its own poor, whether parochial or extra-parochial.

Art. 24. Whenever in describing any person or party, matter or thing, the word importing the singular number or the masculine gender only is used in this Order, the same shall be taken to include, and shall be applied to, several persons or parties, as well as one person or party, and females as well as males, and several matters or things as well as one matter or thing respectively, unless there be something in the subject or context repugnant to such construction.

Art. 25. Whenever in this Order any Article is referred to by its number, the Article of this Order bearing that number shall be taken to be signified thereby.

SCHEDULE,

Containing the Names of the Unions to which the present Order applies.

Aberaeron	Blaby	Chertsey
Abergavenny	Blackburn	Chesterfield
Aberystwith	Blandford	Chester-le-Street
Abingdon	Blean	Chesterton
Alban's, St.	Blofield	Chippenham
Alcester	Blything	Chipping Norton
Alderbury	Bodmin	Chipping Sodbury
Alnwick	Bolton	Chorley
Alresford	Bootle	Chorlton
Alton	Bosmere and Claydon	Christchurch
Altrincham	Boston	Church Stretton
Amersham	Boughton, Great	Cirencester
Amesbury	Bourn	Cleobury Mortimer
Amphill	Brackley	Clifton
Andover	Bradfield	Clitheroe
Anglesey	Bradford (Wilts)	Clun
Asaph, St.	Bradford (York)	Clutton
Ashby-de-la-Zouch	Braintree	Cockermouth
Ashford, East	Brampton	Coichester
Ashford, West	Brecknock	Columb, St. Major
Aston	Brentford	Congleton
Atcham	Bridge	Conway
Atherstone	Bridgend and Cowbridge	Cookham
Auckland	Bridgnorth	Corwen
Austel, St.	Bridgewater	Cosford
Axbridge	Bridlington	Cranbrook
Axminster	Bridport	Crediton
Aylesbury	Brixworth	Crickhowel
Aylesford, North	Bromley	Cricklade and Wootton
Aylsham	Bromsgrove	Bassett
	Bromyard	Croydon
	Buckingham	Cuckfield
	Builth	
Bakewell	Buntingford	Darlington
Bala	Burnley	Dartford
Banbury	Burton-on-Trent	Daventry
Bangor and Beaumaris	Bury	Depwade
Barnet	Bury St. Edmunds	Derby
Barnstaple		Devizes
Barrow-on-Soar		Dewsbury
Basford		Docking
Basingstoke	Caistor	Dolgelly
Bath	Calne	Doncaster
Battle	Cambridge	Dorchester
Beaminster	Camelford	Dore
Bedale	Cardiff	Dorking
Bedford	Cardigan	Dover
Bedminster	Carlisle	Downham
Belford	Carmarthen	Drayton
Bellingham	Carnarvon	Driffield
Belper	Castle Ward	Droitwich
Berkhampstead	Catherington	Droxford
Berwick-upon-Tweed	Caxton and Arrington	Dudley
Beverley	Cerne	Dulverton
Bicester	Chailey	Dunmow
Bideford	Chapel-en-le-Frith	Durham
Biggleswade	Chard	Dursley
Billericay	Cheadle	
Billesdon	Chelmsford	Easington
Bingham	Cheltenham	
Bishop Stortford	Chepstow	

Easingwold	Headington	Liskeard
Eastbourne	Helmley Blackmoor	Llandilo Fawr
East Grinstead	Helston	Llandoverly
Easthampstead	Hemel-Hempstead	Llanelly
East Retford	Hendon	Llanfyllin
Eastry	Henley	Llanrwst
East Ward	Henstead	Loddon and Clavering
Eccleshall Bierlow	Hereford	London, City of
Edmonton	Hertford	London, East
Elham	Hexham	London, West
Ellesmere	Highworth and Swindon	Longtown
Ely	Hinckley	Loughborough
Epping	Hitchin	Louth
Epsom	Holbeach	Ludlow
Erpingham	Holborn	Luton
Eton	Hollingbourn	Lutterworth
Evesham	Holsworthy	Lymington
	Holywell	
Faith, St.	Honiton	Macclesfield
Falmouth	Hoo	Machynlleth
Fareham	Horncastle	Madeley
Faringdon	Horsham	Maidstone
Faversham	Houghton-le-Spring	Maldon
Festiniog	Howden	Malling
Flegg, East and West	Hoxne	Malmsbury
Foleshill	Huddersfield	Malton
Fordingbridge	Hungerford	Manchester
Forehoe	Huntingdon	Mansfield
Freebridge Lynn	Hursley	Market Bosworth
Frome		Market Harborough
Fylde	Ipswich	Marlborough
	Ives, St.	Marley
Gainsborough		Medway
Garstang	Keighley	Melksham
Gateshead	Kendal	Melton Mowbray
Germans, St.	Kensington	Mere
Glandford Brigg	Kettering	Meriden
Glendale	Keynsham	Merthyr Tidvil
Glossop	Kidderminster	Midhurst
Gloucester	Kingsbridge	Mildenhall
Godstone	Kingsclere	Milton
Goole	King's Lynn	Mitford and Launditch
Grantham	King's Norton	Monmouth
Gravesend and Milton	Kingston-on-Thames	Morpeth
Greenwich	Kington	Mutford and Lothingland
Guildford	Kington	
Guiltecross	Knighton	
Guisborough		Nantwich
	Lampeter	Narberth
Hackney	Lancaster	Neath
Hailsham	Lanchester	Neot's, St.
Halifax	Langport	Newark
Halstead	Launceston	Newbury
Haltwhistle	Ledbury	Newcastle-in-Emlyn
Hambleton	Leek	Newcastle-under-Lyne
Hardingstone	Leicester	Newcastle-upon-Tyne
Hartismere	Leigh	Newent
Hartley Wintney	Leighton Buzzard	New Forest
Haslingden	Leominster	Newhaven
Hastings	Lewes	Newmarket
Hatfield	Lewisham	Newport (Monmouth)
Havant	Lexden and Winstree	Newport (Salop)
Haverfordwest	Leyburn	Newport Pagnell
Hay	Lichfield	Newton Abbott
Hayfield	Lincoln	Newtown and Llanidloes
	Linton	Northallerton

Northampton
Northleach
Northwich
North Witchford
Nottingham
Nuneaton

Oakham
Okehampton
Olave's St.
Ongar
Ormskirk
Orsett
Oundle

Pateley Bridge
Patriington
Pembroke
Penkridge
Penrith
Penzance
Pershore
Peterborough
Petersfield
Petworth
Pewsey
Pickering
Plomesgate
Plympton St. Mary
Pocklington
Pont-y-pool
Poole
Poplar
Portsea Island
Potterspurty
Prescot
Presteigne
Preston
Pwllheli

Radford
Reading
Redruth
Reeth
Reigate
Rhayader
Richmond (Surrey)
Richmond (York)
Ringwood
Risbridge
Rochford
Romford
Romney Marsh
Romsey
Ross
Rothbury
Rotherham
Royston
Rugby
Runcorn
Ruthin
Rye

Saffron Walden
Salford

Samford
Saviour's, St.
Scarborough
Sculcoates
Sedberg
Sedgefield
Seisdon
Selby
Settle
Sevenoaks
Shaftesbury
Shardlow
Sheffield
Sheppey
Shepton Mallett
Sherborne
Shiffnal
Shipston-on-Stour
Skipton
Skirlaugh
Sleaford
Solihull
Southam
South Molton
South Shields
South Stoneham
Southwell
Spalding
Spilsby
Stafford
Staines
Stamford
Stepney
Steyning
Stockbridge
Stockport
Stockton
Stokesley
Stone
Stourbridge
Stow
Stow-on-the-Wold
Strand
Stratford-on-Avon
Stratton
Stroud
Sturminster
Sudbury
Sunderland
Swaffham
Swansea

Tamworth
Taunton
Tavistock
Teesdale
Tenbury
Tendring
Tenterden
Tetbury
Tewkesbury
Thakeham
Thame
Thanet, Isle of
Thetford

Thingoe
Thirsk
Thomas, St.
Thornbury
Thorne
Thrapston
Ticehurst
Tisbury
Tiverton
Tadmorden
Tonbridge
Torrington
Totnes
Towcester
Truro
Tunstead and Happing
Tynemouth
Tregaron

Uckfield
Ulverstone
Uppingham
Upton-on-Severn
Uttoxeter
Uxbridge

Wakefield
Wallingford
Walsall
Walsingham
Wandsworth and Clapham
Wangford
Wantage
Ware
Wareham and Purbeck
Warminster
Warrington
Warwick
Watford
Wayland
Weardale
Wellingborough
Wellington (Salop)
Wellington (Somerset)
Wells
Welwyn
Wem
Weobly
Westbourne
West Bromwich
Westbury-on-Severn
Westbury and Whorwheels-
down
West Derby
West Firle
West Ham
West Hampnett
West Ward
Weymouth
Wheatenhurst
Whitby
Whitchurch
Whitehaven
Whitechapel
Wigan

Wigton	Wirral	Woodstock
Williton	Wisbeach	Worcester
Wilton	Witham	Worksop
Wimborne and Cranborne	Witney	Wortley
Wincanton	Woburn	Wrexham
Winchcombe	Wokingham	Wycombe
Winchester, New	Wolstanton and Burslem	
Windsor	Wolverhampton	Yeovil
Winslow	Woodbridge	York

Given under our Hands and Seal of Office, this Twenty-first day of April, in the Year One Thousand Eight Hundred and Forty-two.

(Signed)

G. C. LEWIS.

EDMUND W. HEAD.

No. 9.

LETTER ACCOMPANYING GENERAL ORDERS REGULATING THE PROCEEDINGS OF GUARDIANS, AND THE DUTIES OF CLERK, TREASURER, DISTRICT MEDICAL OFFICER, AND RELIEVING OFFICER.

*Poor Law Commission Office, Somerset House,
22nd April, 1842.*

SIR,

THE Poor Law Commissioners have issued to the Unions and single parishes under a Board of Guardians, two General Orders; one regulating the proceedings and principal functions of the Board of Guardians; the other directing the mode of appointment and defining the duties of the Clerk, Treasurer, District Medical Officers, and Relieving Officers. The regulations in these orders agree substantially with the regulations relating to the same subjects which are already in force; but they have received such amendments and additions as a careful revision, aided by the experience of the Commissioners, has suggested; and their simultaneous issue, in the form of General Orders, to all the Unions, will ensure greater uniformity in the practice of the several Boards of Guardians, and in the ordinary administration of the law.

The first Order, dated the 20th day of April, relates to the following subjects:—

Articles 1—11 contain regulations respecting the meetings of the Board of Guardians:—

Articles 12—14 direct the mode of proceeding at such meetings, and the order in which the business is to be transacted.

Articles 15—20 prescribe the manner in which contracts for goods and work are to be made by the Guardians.

Articles 21—23 regulate the manner in which orders for contributions and payments are to be made by the Guardians.

Articles 24—25 direct the Guardians to require security from certain officers.

Articles 26—30 contain explanations of terms used in the Order.

The power of the Poor Law Commissioners to make the regulations contained in this Order is derived partly from Sec. 15 of the Poor Law Amendment Act, which authorizes and requires the Commissioners from time to time, as they shall see occasion, to make and issue rules, orders, and regulations for the guidance and control of all Guardians,

Vestries, and Parish Officers, so far as relates to the management and relief of the poor, and the keeping, examining, auditing, and allowing of Accounts, and making and entering into contracts in all matters relating to such management or relief, or to any expenditure for the relief of the poor; and partly from Sec. 38, which enacts that the Commissioners shall prescribe the duties of the Guardians to be elected in each Union.

The Commissioners subjoin the following remarks upon certain articles of this Order, for the information of the Guardians.

Article 1. Sec. 38 of the Poor Law Amendment Act provides that "except where otherwise ordered by the Poor Law Commissioners, and also except for the purpose of consenting to the dissolution or alteration of any Union, or any addition thereto, or to the formation of any Union, for the purposes of settlement or rating,—no *ex officio* or other Guardian of any such Board as aforesaid [*i. e.* Board of Guardians,] shall have power to act in virtue of such office except as a member and at a meeting of such Board."

Article 4. Sec. 38 of the Poor Law Amendment Act provides, that "No act of any such meeting [*i. e.* of a Board of Guardians] shall be valid unless three members shall be present and concur therein."

Article 13. If the meeting consist of only three Guardians, no act can be done by it if the Guardians are not unanimous. See Art. 4, and the note. It is to be observed that the chairman will not, under the provisions of this Order, be in any case entitled to a casting vote.

Article 14. The order of business indicated by this article is not obligatory on the Guardians, but the Commissioners believe that it will in general be found convenient.

Article 15. Concerning the validity of contracts made by or on behalf of any parish or Union, not in conformity with the regulations of the Commissioners, see Sec. 49 of the Poor Law Amendment Act.

Articles 16—20 require the Guardians to purchase goods, &c., upon tender. The Commissioners are aware that the system of purchase by tender is sometimes productive of inconvenience, and that goods may occasionally be obtained on more advantageous terms without a recourse to this method. They believe, however, that on the whole it affords the best security to the public; and the practice of the administrative bodies which make the largest purchases of goods (*viz.* the military and naval departments,) strongly confirms them in this conclusion. Article 20 allows of an exception being made in extraordinary cases, with the consent of the Commissioners.

Article 21. It is important that the Guardians should be careful to keep constantly a sufficient balance in the Treasurer's hands to defray the current expenses of the Union; and for this purpose that they should make, from time to time, sufficient orders for contributions upon the Overseers of the several parishes, and enforce the orders in case the payment should be delayed. The Guardians ought, in general, to call for contributions from each parish fully sufficient to meet the expenditure incurred in respect of it; and no such arrears should be allowed to accrue, in any case, as would cast the burdens of one parish on the other parishes of the Union.

If the parish officers should fail to pay the money required, the Guardians may proceed against them before the justices for a disobe-

dience to the orders of the Commissioners, under Sec. 98 of the Poor Law Amendment Act; or they may have recourse to the remedy afforded to the Guardians by the 2nd and 3rd Vict., cap. 84, sec. 1. In case of its being necessary for the Guardians to proceed adversely against the parish officers, the Commissioners recommend a recourse to the remedial proceeding afforded by the latter statute rather than to the penal proceeding authorized by the former.

The powers conferred on the Guardians by the 2nd and 3rd Vict., cap. 84, render them responsible for securing a sufficient supply of funds from the parish officers; and if the Guardians should fail to obtain from the parish officers funds sufficient to defray the current expenditure of the parish, they are without any legal power to procure funds to supply the deficiency. The Guardians are not in general empowered to borrow money on the security of the rates, (except in the cases and for the purposes specially provided for by the statutes, such as the building of or procuring workhouses under 4th and 5th Wm. IV., cap. 76—and enabling poor persons to emigrate under the same Act,—and the making a survey or valuation of a parish, under 6th and 7th Wm. IV., cap. 96,) or to pay interest for the money borrowed.

By Article 18, No. 4, of the second order, the treasurer is required, whenever there should not be funds belonging to the Guardians in his hands, to report in writing the fact of such deficiency to the Poor Law Commissioners.

Article 24 requires the Guardians to take proper security from the treasurer, the master of the workhouse, and the relieving officers, and to renew the security from time to time: and Article 25 renders it necessary that the bonds so taken by the Guardians should be produced once a-year for the inspection of the auditor. The latter provision is highly desirable, in order to insure the preservation of the bonds in the proper hands.

The second order, dated the 21st of April, relates to the following subjects:—

Articles 1—3 authorize the appointment of a clerk to the Guardians, a treasurer of the Union, of District Medical Officers, and of Relieving Officers, with assistants to these several officers.

Articles 4—15 regulate the mode of appointment, qualification, and salaries of these officers,—the security which they are to give,—their continuance in office,—the appointment of substitutes,—and the filling up of vacancies.

Articles 16—20 define the duties of the above-named officers.

Articles 21—25 contain explanations of terms used in the order.

The Commissioners subjoin the following remarks upon several of the articles in this Order.

Articles 1—15. This series of articles is similar to Articles 60—72, in the General Workhouse Order (5th February, 1842); and the Commissioners, therefore, refer the Guardians to the notes on those articles in their explanatory letter, where the subjects of them are fully illustrated, and the sections in the Poor Law Amendment Act, conferring on the Commissioners their powers with respect to paid officers, are cited.

Article 5 is intended to prevent surprises in the appointment of the

officers, and to secure to the Union the advantages of allowing time for candidates to come forward and obtain a consideration of their claims. In addition to the regulations in this Article, the Commissioners suggest to the Guardians the expediency of making a bye-law requiring that 'special notice of every intended election should be sent by the Clerk to all the Guardians some days before the day of election. All regulations made by the Guardians must, in order to be legally valid and binding, be submitted to and confirmed by the Commissioners. See sec. 22 of the Poor Law Amendment Act.

By the proviso in Article 2, every regulation applying to officers holding their office under this Order, applies to officers of the like denomination appointed before the order comes into force.

Article 6. With respect to the general qualification of a Medical Officer, see note on Article 64 of the Workhouse Order; and with respect to the qualifications prescribed by the Regulations of the Commissioners, see the Medical Order, dated the 12th of March, 1842.

Article 7. The insertion of the proviso in this Article is not intended to relax the rule, as to residence within the district, or any other of the restrictions therein enumerated; but to meet certain rare cases, which require a special consideration.

Article 10. See Articles 22 and 23 of the former Order. Under this Article the Guardians can require the Treasurer, Relieving Officer, and any other Union Officer, to give security; and as the security is given in pursuance of the regulations of the Commissioners, the instrument by which it is given is exempt from stamp duty. (S. 86 of Poor Law Amendment Act.)

Article 11. By the exception in this Article, the Commissioners do not intend to advise that the Medical Officer should be appointed only temporarily. The exception is made for the reasons stated in their remarks in their Explanatory Letter on Article 20 of their Medical Regulations. It will be observed in reference to that Order, that the Medical Officer will be presumed to be appointed for an indefinite period, unless the Guardians expressly limit the time of his appointment.

The regulation requiring that the dismissals of assistants, and the grounds of them, should be reported to the Commissioners is inserted in order to enable the Commissioners to judge if a person so dismissed from one Union should be allowed to be appointed in another Union. See Art. 4, requiring the appointments of assistants to be reported to the Commissioners.

Article 13. With respect to substitutes for the Medical Officer, see Articles 14 and 15 of the Medical Regulations.

Article 17, No. 1. The minutes are intended to be a true record of the proceedings of the Board; and the confirmation of the minutes by the succeeding Board will merely authenticate the accuracy of the record, without affecting the acts of the previous meeting, which in general require no subsequent confirmation.

Article 17, No. 2. As to the production of Officers' Bonds to the Auditor, see Article 23 of the former Order.

Article 17, No. 4. See Articles 9 and 10 of the first Order.

Article 17, No. 5. See Articles 21—3 of the same Order.

Article 17, No. 7. With respect to the payment of the Clerk for ap

plications for Orders in Bastardy, see the Letter of the Commissioners to the Clerk of the Loughborough Union, inserted in their Official Circular, No. 4.

It is to be observed that business relating to the survey and valuation of parishes, and the sale of Parish Property, and the application of the sale proceeds, is the business of the Guardians under the statutes relating thereto, and therefore the Clerk is not entitled to make an extra charge for conducting the correspondence which arises out of it, or for advising or assisting the Guardians in the performance of any of the acts or duties which become necessary in the furtherance of this business.

Article 17, No. 8. Form A is not intended to diminish the quantity of weekly information sent by the Clerk to the Assistant Commissioner in Unions where the form used has been fuller than that prescribed by this Order. Moreover there may be special circumstances in a Union which may render it necessary for the Assistant Commissioner to require the periodical transmission to him of certain particulars which are not included in Form A.

Where there are several workhouses occupied by the Guardians, the account required by the first part of the Form should be repeated separately for each workhouse.

Article 18. The Treasurer ought not to allow his account with the Guardians to be overdrawn; and if he advances money to them, he does so at his own risk, as the Guardians cannot legally borrow money for their current expenses upon the security of the rates, or pay interest upon money so borrowed. See Remarks on the first Order, Article 21. The Regulation in No. 4 is introduced for the purpose of enabling the Commissioners to warn the Guardians of their duty, in case they should have failed to obtain the requisite supplies of money from the Overseer. It is also desirable that when the funds in his hands are low, the Treasurer should communicate the fact to the Guardians.

When any parish of a Union has an account with the Treasurer, independent of the Union account, the Treasurer ought not to transfer money from the former to the latter without an order of the Overseers.

Money in the Treasurer's hands, arising from the sale of Parish Property, ought not to be appropriated without an order under the seal of the Commissioners. See 5 and 6 Will. IV., cap. 69, sec. 3.

Article 19. Upon the appointment of any Medical Officer, his attention should be specially called to the Regulations, dated 12th March, 1842, as well as to the duties specified in this Article.

Article 19, No. 4. Concerning information to be given by the Medical Officer to the Relieving Officer, see Article 20, No. 4.

Article 20, No. 2. It is important for the Relieving Officer to observe that it is his duty to visit at their dwellings all persons who have applied for relief as soon as possible after he has received the application.

The Relieving Officer should moreover observe that he is responsible for all persons who apply for or receive relief in his district; and that he cannot discharge himself of this responsibility by any agreement or understanding between himself or the Guardians and the Guardians

or Relieving Officer of another Union. See the minute of the Commissioners on the relief of non-resident paupers, in their Seventh Annual Report, p. 106, 8vo. ed.

Article 20, No. 4. In case the Medical Officer should have attended any paupers without an order from himself (as for example, under an order from the Board of Guardians, or from an overseer, or without an order under Articles 16—19 of the Medical Regulations), it will be the duty of the Relieving Officer to ascertain the names of such paupers, and to visit them.

Article 20, No. 6. In cases of sudden and urgent necessity, it is the duty of the Relieving Officer to administer the appropriate relief needed (such as food, lodging, or medical assistance), and not to save his own trouble by giving money to a pauper at a moment when he may be unable to use it.

The Commissioners think it desirable that the attention of the Treasurer, Medical Officers, and Relieving Officers should be specially directed by the Guardians to the definitions of their duties in this Order.

The Commissioners have not included in this Order the duties of the Auditor; inasmuch as they intend in the course of the year to issue their Accounts' Order in an amended form, and it will be convenient to include the Duties of the Auditor in that Order.

In addition to the two Orders above mentioned, the Commissioners have issued an Order, dated the 22nd of April, prescribing certain duties of the Overseers of parishes, in relation to relief in cases of sudden and urgent necessity, the election of Guardians, the keeping of the Rate-books, the payment of money to the Guardians, and the auditing of their accounts.

Signed by Order of the Board,
EDWIN CHADWICK, *Secretary.*

*To the Clerk of the Guardians
of the Union.*

No. 10.

GENERAL ORDER—DUTIES OF OVERSEERS.

TO THE GUARDIANS OF THE POOR of the several Unions named in the Schedule hereunto annexed;

To the Churchwardens and Overseers of the several Parishes and Places comprised within the said Unions;

To the Clerk or Clerks to the Justices of the Petty Sessions, held for the Division or Divisions in which the Parishes and Places comprised within the said Unions are situate;

And to all others whom it may concern.

WE, THE POOR LAW COMMISSIONERS, in pursuance of the authorities vested in us by an Act passed in the fifth year of the reign of his late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales,*" do hereby order, direct, and declare, with respect to each and every of the Unions named in the Schedule hereunto annexed, as follows:—

Duties of the Overseers.

Article 1. If any Overseer of the poor of any parish shall, in any case of sudden and urgent necessity, have given temporary relief to any poor person in articles of necessity, or in any case of sudden and dangerous illness, shall have given an order for medical relief, the said Overseer shall forthwith report such case in writing to the Relieving Officer of the district, or to the Board of Guardians of the Union, and the amount of such relief, or the fact of having made such order.

Article 2. If any Overseer of the poor of any parish receive an order under the hands and seal of two justices, according to the provisions of the said Act, directing relief to be given to any aged or infirm person, without such person being required to reside in any workhouse, he shall forthwith transmit the same to the Relieving Officer of the district to be laid before the Guardians at their next meeting, that they may be enabled without delay to give to the Relieving Officer the necessary directions as to the amount and nature of the relief to be given.

Article 3. If any Overseer receive an order for medical relief from any justice in case of sudden and dangerous illness, he shall, as soon as may be after complying with such order, report the fact of his having received the same, and the manner in which he has complied with it, in writing to the Relieving Officer of the district, or to the Board of Guardians of the Union.

Article 4. To perform such duties in connexion with the election of Guardians for the Union as may be imposed upon the Overseers, by any regulations of the Poor Law Commissioners in force at the time.

Article 5. And we do further order and direct the Overseers of the poor of every Parish in the Union—

Firstly. From time to time to provide *Rate-Books* according to the Form (A) hereunto annexed; and duly and punctually to make the entries therein of the several matters mentioned in the headings of the several columns of the said Form; and to cause every rate for the relief of the poor in the township, and the allowance of such rate by the justices, to be recorded in the said rate-book.

Secondly. To pay over from time to time out of the poor-rates collected, all such sums as by any order of the Guardians expressed to them in writing, according to the form set forth in the order of the Poor Law Commissioners, bearing date the twentieth day of April instant, shall be directed to be provided from the poor-rates of the parish; and to pay over such sums to such person or persons, at such times and places as by the same order shall be directed, and to take the receipt of such person or persons; and to produce such order and such receipt as their vouchers for such payments before the Auditor of the said Union in passing their quarterly accounts.

Thirdly. To submit, within forty days after each of the following days, namely, Lady-day, Midsummer-day, Michaelmas-day, and Christmas-day, to the Auditor of the Union, a distinct account and balance-sheet, exhibiting the amount collected by them, and the amount disbursed by them during the pre-

vious quarter, together with the proper vouchers for the same.

Fourthly. To enter in some book, to be from time to time provided for that purpose, the names and addresses of the owners and proxies, who shall send statements of their claims to vote, and the assessment of the poor-rate on the property, in respect whereof they respectively claim to vote, which book may be kept in the Form marked (B) hereto annexed.

Explanation of Terms.

Article 6. Whenever the word "Union" is used in this order, it shall be taken to include not only an Union of Parishes formed under the provisions of the hereinbefore recited Act, but also any Union of parishes incorporated or united for the relief or maintenance of the poor under any Local Act of Parliament.

Article 7. Whenever the word "Guardians" is used in this order, it shall be taken to include not only Guardians appointed or en-

FORM (A.)

RATE-BOOK.															
No.	Name of Occupier.	No. of Votes.	Name of Owner	No. of Votes.	Description of Property rated.	Name or situation of Property.	Estimated extent.	Gross estimated Rental.	Rateable Value.	Rate at— in the Pound.	Arrears due, or if excused.	Total Amount to be collected.	Amount actually collected.	Present Arrear.	Amount not recoverable or legally excused.

(FORM B.)

Book for Registry of Owners of Property and Proxies.

Union

Parish of

No.	Name of Owner.	Address.	Property in respect whereof right to vote is claimed.	No. of reference to Rate Book.	Aggregate Amount of Assessment.	Name of Proxy.	Address of Proxy.	No.	Date on which claim received.

We do certify that the above is a full and correct register and entry of the claims to vote of owners of property and proxies in the said Parish.

(Signed)

} Overseers.

titled to act under the provisions of the said hereinbefore recited Act, but also any Governors, Directors, Managers, or Acting Guardians, entitled to act in the ordering of relief to the poor from the poor-rates under any Local Act of Parliament.

Article 8. Whenever the word "Parish" is used in this order, it shall be taken to include any place maintaining its own poor, whether parochial or extra-parochial.

Article 9. Whenever the word "Overseer" is used in this order, it shall be taken to include any person acting or legally bound to act in the discharge of any of the duties usually performed by Overseers of the poor, so far as such duties are referred to in this order.

SCHEDULE,

Containing the Names of the Unions to which the present Order applies.

Aberaeron	Bedale	Brixworth
Abergavenny	Bedford	Bromley
Aberystwith	Bedminster	Bromsgrove
Abingdon	Belford	Bromyard
Albans, St.	Bellingham	Buckingham
Alcester	Belper	Builth
Alderbury	Berkhampstead	Buntingford
Alnwick	Berwick-upon-Tweed	Burnley
Alresford	Beverley	Burton on Trent
Alton	Bicester	Bury
Altrincham	Bideford	Bury St. Edmunds
Amersham	Biggleswade	
Amesbury	Billericay	Caistor
Amphill	Billesdon	Calne
Andover	Bingham	Cambridge
Anglesey	Bishop Stortford	Camelford
Asaph, St.	Blaby	Cardiff
Ashby-de-la-Zouch	Blackburn	Cardigan
Ashford, East	Blandford	Carlisle
Ashford, West	Blean	Carmarthen
Aston	Blofield	Carnarvon
Atcham	Blything	Castle Ward
Atherstone	Bodmin	Catherington
Auckland	Bolton	Caxton and Arrington
Austel, St.	Bootle	Cerne
Axbridge	Bosmere and Claydon	Chailey
Axminster	Boston	Chapel-en-le-Frith
Aylesbury	Boughton, Great	Chard
Aylesford, North	Bourn	Cheadle
Aylsham	Brackley	Chelmsford
	Bradfield	Cheltenham
Bakewell	Bradford (Wilts)	Chepstow
Bala	Bradford (York)	Chertsey
Banbury	Braintree	Chesterfield
Bangor and Beaumaris	Brampton	Chester-le-Street
Barnet	Brecknock	Chesterton
Barnstaple	Brentford	Chippenham
Barrow-on-Soar	Bridge	Chipping Norton
Basford	Bridgend and Cowbridge	Chipping Sodbury
Basingstoke	Bridgnorth	Chorley
Bath	Bridgewater	Chorlton
Battle	Bridlington	Christchurch
Beaminster	Bridport	Church Stretton

Cirencester
Cleobury Mortimer
Clifton
Clitheroe
Clun
Clutton
Cockermouth
Colchester
Columb, St. Major
Congleton
Conway
Cookham
Corwen
Cosford
Cranbrook
Crediton
Crickhowel
Cricklade and Wootton Bassett
Croydon
Cuckfield

Darlington
Dartford
Daventry
Depwade
Derby
Devizes
Dewsbury
Docking
Dolgelly
Doncaster
Dorchester
Dore
Dorking
Dover
Downham
Drayton
Driffild
Droitwich
Droxford
Dudley
Dulverton
Dunmow
Durham
Dursley

Easington
Easingwold
Eastbourne
East Grinstead
Easthampstead
East Retford
Eastry
East Ward
Eccleshall Bierlow
Edmonton
Elham
Ellesmere
Ely
Epping
Epsom
Erpingham
Eton
Evesham

Faith, St.
Falmouth
Fareham
Faringdon
Faversham
Festiniog
Flegg, East and West
Foleshill
Fordingbridge
Forehoe
Freebridge Lynn
Frome
Fylde

Gainsborough
Garstang
Gateshead
Germans, St.
Glanford Brigg
Glendale
Glossop
Gloucester
Godstone
Goole
Grantham
Gravesend and Milton
Greenwich
Guildford
Guiltecross
Guisborough

Hackney
Hailsham
Halifax
Halstead
Haltwhistle
Hambleton
Hardingstone
Hartismere
Hartley Wintney
Haslingden
Hastings
Hatfield
Havant
Haverfordwest
Hay
Hayfield
Headington
Helmsley Blackmoor
Helston
Hemel-Hempstead
Hendon
Henley
Henstead
Hereford
Hertford
Hexham
Highworth & Swindon
Hinckley
Hitchin
Holbeach
Holborn
Hollingbourn
Holsworthy
Holywell

Honiton
Hoo
Horncastle
Horsham
Houghton-le-Spring
Howden
Hoxne
Huddersfield
Hungerford
Huntingdon
Hursley

Ipswich
Ives, St.
Keighley
Kendal
Kensington
Kettering
Keynasham
Kidderminster
Kingsbridge
Kingsclere
King's Lynn
King's Norton
Kingston-on-Thames
Kington
Knighton

Lampeter
Lancaster
Lanchester
Langport
Launceston
Ledbury
Leek
Leicester
Leigh
Leighton Buzzard
Leominster
Lewes
Lewisham
Lexden and Winstree
Leyburn
Lichfield
Lincoln
Linton
Liskeard
Llandilo Fawr
Llandovery
Llanelly
Llanfyllin
Llanrwst
Loddon and Clavering
London, City of
London, East
London, West
Longtown
Loughborough
Louth
Ludlow
Luton
Lutterworth
Lymington

Macclesfield	Penkridge	Skipton
Machynlleth	Penrith	Skirlaugh
Madeley	Penzance	Sleaford
Maidstone	Pershore	Solihull
Maldon	Peterborough	Southam
Malling	Petersfield	South Molton
Malmsbury	Petworth	South Shields
Malton	Pewsey	South Stoneham
Manchester	Pickering	Southwell
Mansfield	Plomesgate	Spalding
Market Bosworth	Plympton St. Mary	Spilsby
Market Harborough	Pocklington	Stafford
Marlborough	Pont-y-pool	Staines
Martley	Poole	Stamford
Medway	Poplar	Stepney
Melksham	Portsea Island	Steyning
Melton Mowbray	Potterspurty	Stockbridge
Mere	Prescot	Stockport
Meriden	Presteigne	Stockton
Merthyr Tidvil	Preston	Stokesley
Midhurst	Pwllheli	Stone
Mildenhall		Stourbridge
Milton	Radford	Stow
Mitford and Launditch	Reading	Stow-on-the Wold
Monmouth	Redruth	Strand
Morpeth	Reeth	Stratford-on-Avon
Mutford and Lothingland	Reigate	Stratton
	Rhayadar	Stroud
Nantwich	Richmond (Surrey)	Sturminster
Narberth	Richmond (York)	Sudbury
Neath	Ringwood	Sunderland
Neot's, St.	Risbridge	Swaffham
Newark	Rochford	Swansea
Newbury	Romford	
Newcastle-in-Emlyn	Romney Marsh	Tamworth
Newcastle-under-Lyne	Romsey	Taunton
Newcastle-upon-Tyne	Ross	Tavistock
Newent	Rothbury	Teesdale
New Forest	Rotherham	Tenbury
Newhaven	Royston	Tendring
Newmarket	Rugby	Tenterden
Newport (Monmouth)	Runcorn	Tetbury
Newport (Salop)	Ruthin	Tewkesbury
Newport Pagnell	Rye	Thakeham
Newton Abbott		Thame
Newtown and Llanidloes	Saffron Walden	Thanet, Isle of
Northallerton	Salford	Thetford
Northampton	Samford	Thingoe
Northleach	Saviour's, St.	Thirsk
Northwich	Scarborough	Thomas, St.
North Witchford	Sculcoates	Thornbury
Nottingham	Sedbergh	Thorne
Nuneaton	Sedgefield	Thrapston
	Seisdon	Ticehurst
Oakham	Selby	Tisbury
Okehampton	Settle	Tiverton
Olave's, St.	Seven Oaks	Todmorden
Ongar	Shaftesbury	Tonbridge
Ormskirk	Shardlow	Torrington
Orsett	Sheffield	Totnes
Oundle	Sheppey	Towcester
	Shepton Mallet	Tregaron
Pateley Bridge	Sherborne	Truro
Patrington	Shiffnal	Tunstead and Happing
Pembroke	Shipston-on-Stour	Tynemouth

Uckfield	Wells	Wimborne and Cranborne
Ulverstone	Welwyn	Wincanton
Uppingham	Wem	Winchcombe
Upton-on-Severn	Weobly	Winchester, New
Uttoxeter	Westbourne	Windsor
Uxbridge	West Bromwich	Winslow
	Westbury-on-Severn	Wirral
Wakefield	Westbury and Whorwells-	Wisbeach
Wallingford	down	Witham
Walsal	West Derby	Witney
Walsingham	West Firle	Woburn
Wandsworth and Clapham	West Ham	Wokingham
Wangford	West Hampnett	Wolstanton and Burslem
Wantage	West Ward	Wolverhampton
Ware	Weymouth	Woodbridge
Wareham and Purbeck	Wheatenhurst	Woodstock
Warminster	Whitby	Worcester
Warrington	Whitechurch	Worksop
Warwick	Whitehaven	Wortley
Watford	Whitechapel	Wrexham
Wayland	Wigan	Wycombe
Weardale	Wigton	
Wellingborough	Williton	Yeovil
Wellington (Salop)	Wilton	York
Wellington (Somerset)		

Given under our Hands and Seal of Office, this twenty-second day of April,
in the year One Thousand Eight Hundred and Forty-two.

(Signed)

G. C. LEWIS.

EDMUND W. HEAD.

No. 11.

GENERAL OUT-DOOR LABOUR-TEST ORDER.

- TO THE GUARDIANS OF THE POOR of the several Unions named
in the Schedule hereunto annexed;
To the Churchwardens and Overseers of the several Parishes and
Places comprised in the said Unions;
To the Clerk or Clerks to the Justices of the Petty Sessions, held
for the Division or Divisions in which the Parishes and Places
comprised within the said Unions are situate;
And to all others whom it may concern.

WE, THE POOR LAW COMMISSIONERS, in pursuance of
the authorities vested in us by an Act passed in the fifth year of the
reign of His late Majesty King William the Fourth, intituled "*An Act
for the Amendment and better Administration of the Laws relating to
the Poor in England and Wales*," do hereby order, direct, and declare,
with respect to each and every of the Unions named in the Schedule
hereunto annexed, as follows:—

Article 1. Every able-bodied male pauper receiving relief from any
parish within the Union, and not relieved in the workhouse, shall be
relieved in the following manner: that is to say;

Half at least of the relief given to such pauper shall be given in food,
clothing, and other articles of necessity.

No such pauper shall receive relief from the Guardians of the Union,

or any of their officers, or any overseer of any parish in the Union, while he is employed for wages or other hire or remuneration by any person; but every such pauper so relieved shall be set to work by the Guardians.

Article 2. The place or places at which able-bodied male paupers shall be so set to work in the Union; the sort or sorts of work in which they or any of them shall be employed; the times and mode of work, and all other matters relating to the employment of such able-bodied paupers, shall be fixed and regulated in such manner as the Poor Law Commissioners shall direct, upon a report being made to them by the Guardians respecting the employment of such able-bodied paupers; which report the Guardians shall transmit to the said Commissioners within fourteen days after the day when this Order shall come into force, and from time to time afterwards as the Poor Law Commissioners may require.

Article 3. The Guardians shall, upon the direction of the Poor Law Commissioners, appoint, either for a definite or indefinite term, an officer for the superintendence of the paupers employed under Articles 1 and 2, to be styled "Superintendent of Pauper Labour," and an assistant or assistants to such officer; and every superintendent and assistant who may be so appointed shall comply with the regulations of this Order, and any directions which the Poor Law Commissioners may give, in pursuance of Article 2.

Article 4. Every superintendent and assistant to be appointed under this Order, shall be appointed by a majority of the Guardians present at a meeting of the Board; and every such appointment shall, as soon as the same shall have been made, be reported to the Poor Law Commissioners by the Clerk to the Guardians.

Article 5. No appointment to the office of superintendent shall be made under this Order, unless notice that such appointment will be made shall have been given at one of the two ordinary meetings of the Board of Guardians next preceding the meeting at which the appointment shall be made, or unless an advertisement giving notice of such appointment shall have appeared in some public paper, by the direction of the Guardians, at least seven days before the day on which such appointment shall be made.

Article 6. The Guardians shall pay to the superintendent, and his assistant or assistants, such salaries or remuneration as the Poor Law Commissioners shall from time to time direct or approve; and the salary of every superintendent or assistant appointed under this Order shall be payable up to the day on which he ceases to hold his office, and no longer.

Article 7. Every person appointed to the office of superintendent of pauper labour under this Order shall continue to hold the same during the term for which he shall be appointed, until he shall die, or resign, or be removed by the Poor Law Commissioners; but the Guardians may, at their discretion, suspend from the discharge of his duties any such superintendent, and shall, in case of every such suspension, forthwith report the same, together with the cause thereof, to the Poor Law Commissioners, for their decision thereon.

Article 8. Every assistant appointed under this Order may be dismissed by the Guardians, without the consent of the Poor Law Com-

missioners; but every such dismissal, and the grounds thereof, shall be reported to the Poor Law Commissioners.

Article 9. If any superintendent appointed under this Order be at any time prevented by sickness or accident, or other sufficient reason, from the performance of his duties, the Guardians may appoint a fit person to act as his temporary substitute, and may pay him a reasonable compensation for his services: and every such appointment shall be reported to the Poor Law Commissioners by the Clerk to the Guardians, as soon as the same shall have been made.

Article 10. When any superintendent appointed under this Order shall die or resign, the Guardians shall, as soon as conveniently may be after such death or resignation, give notice thereof to the Poor Law Commissioners, and shall proceed to make a new appointment in the manner prescribed by the above regulations.

Article 11. Provided always, that the regulations in Article 1 shall not apply in the case of any able-bodied male pauper who shall come within any of the following descriptions: that is to say;

- 1st. Where such pauper shall receive relief on account of sudden and urgent necessity.
- 2nd. Where such pauper shall receive relief on account of any sickness, accident, or bodily or mental infirmity affecting such pauper, or any of his family.
- 3rd. Where such pauper shall receive relief for the purpose of defraying the expenses, either wholly or in part, of the burial of any of his family.
- 4th. Where such pauper shall be confined in any gaol, or place of safe custody.
- 5th. Where any able-bodied male person shall not reside within the Union, but the wife, child, or children of such person shall reside within the same, the Guardians may afford relief to such wife, child, or children, according to their discretion.

Article 12. In every case in which the Guardians or any of their officers may allow relief on account of sickness, accident, or infirmity, to any able-bodied male person, or to any member of the family of any able-bodied male person, without setting such person to work, according to the directions in Article 1, an extract from the Medical Officer's Weekly Report, (if any such officer shall have attended the case) stating the nature of such sickness, accident, or infirmity, shall be specially entered in the Minutes of the Proceedings of the Guardians of the day on which the relief is ordered or subsequently allowed.

But if the Guardians shall think fit, a certificate under the hand of a Medical Officer of the Union, or of the Medical Practitioner in attendance on the party on account of whose sickness, accident, or infirmity relief shall be allowed, shall be laid before the Board, stating the nature of such sickness, accident, or infirmity, and a copy of the same shall be in like manner entered in the minutes.

Article 13. It shall not be lawful for the Guardians of the Union, or any of their officers, or for any overseer of any parish in the Union, to pay the rent, wholly or in part, of any pauper: Provided always that nothing in this Article contained, shall apply to any shelter or temporary lodging procured in any case of sudden and urgent necessity or mental imbecility.

Article 14. If the Guardians of the Union shall depart in any particular instance from any of the regulations hereinbefore contained, and shall, within fifteen days after such departure, report the same, and the grounds thereof, to the Poor Law Commissioners, and if the Poor Law Commissioners shall approve of such departure, then the relief granted in such particular instance shall, if otherwise lawful, not be deemed to be unlawful, or be subject to be disallowed.

Article 15. No relief which shall be contrary to any regulation in this Order shall be given by way of Loan; and every relief which may be given to or on account of any person above the age of twenty-one, or to his wife or any part of his family under the age of sixteen, under Articles 1, 11, or 12, may, if the Guardians shall think fit, be given by way of Loan.

Article 16. Whenever the word "Parish" is used in this Order, it shall be taken to signify any place separately maintaining its own poor.

Article 17. Whenever in this Order any Article is referred to by its number, the Article of this Order bearing that number shall be taken to be signified thereby.

SCHEDULE,

Containing the names of the Unions to which the present Order applies.

CARLISLE UNION, in the County of Cumberland.

EASINGTON UNION, in the County of Durham.

KEIGHLEY UNION, in the County of York.

NEWCASTLE-UPON-TYNE UNION, in the County of the Town of Newcastle-upon-Tyne and County of Northumberland.

SUNDERLAND UNION, in the County of Durham.

Given under our hands and Seal of Office, this thirtieth day of April, in the year One thousand eight hundred and forty-two.

(Signed)

G. C. LEWIS.

EDMUND W. HEAD.

No. 12.

LETTER ACCOMPANYING GENERAL OUT-DOOR LABOUR-TEST ORDER.

*Poor Law Commission Office, Somerset House,
30th April, 1842.*

SIR,

THE Poor Law Commissioners have thought it expedient to issue to certain Unions in the Northern counties, to which no regulations concerning the out-door relief of the able-bodied have been hitherto issued, an order prescribing an out-door labour-test for able-bodied males.

It appeared to the Commissioners that, although the circumstances of these Unions were such as rendered it impracticable or inexpedient for the Commissioners to include them in their General Prohibitory Order of the 2nd of August last, it was nevertheless advisable, for the prevention of abuses inseparable from the out-door relief of the able-bodied, to issue to these Unions some regulations on the subject.

The following are the principal abuses which the Order is intended to prevent:—

1. The payment of the wages of able-bodied persons wholly or partially out of the Poor Rate, or in other words the affording of relief to able-bodied persons whilst they are in the employment of private individuals and in the receipt of wages.
2. Imposture on the part of able-bodied paupers who may continue chargeable to the rates whilst able to maintain themselves by proper exertion.
3. The payment of rents from the Poor Rates.

Against these abuses, to arrest which is the interest of the poor themselves as much as of the rate-payers, the provisions of the Poor Law Amendment Act were mainly directed. That statute evidently contemplates, under ordinary circumstances, the adoption of the workhouse as the most effectual remedy for the evils in question; but in cases where the Guardians have not provided adequate workhouse accommodation, or where large numbers of able-bodied persons are often suddenly thrown out of employment by the fluctuations of manufacturers, the Commissioners may, if they think fit, exercise the power conferred on them by Sec. 52 of the Poor Law Amendment Act, of prescribing other conditions for the relief of the able-bodied than admission into the workhouse.

The following are the provisions of the Order:—

Article 1 provides that half the relief is to be in kind, and that no able-bodied person shall receive relief whilst in employment for any other person, but shall be set to work by the Guardians.

The advantages of this mode of relief, and its tendency to prevent misapplication by the man of what is furnished for the use of his wife and family, have already been often pointed out by the Commissioners, and will be evident to all who have witnessed its employment on a large scale. The articles given should be those of first necessity, such as bread or potatoes.

It is to be observed that this Article applies only to able-bodied men who are not relieved in the workhouse, and therefore that, so far as the workhouse may serve, the Guardians may, if they think fit, admit into it any able-bodied applicant for relief.

Article 2 makes it necessary for the Guardians to report the mode of employment (such, for instance, as stone-breaking, removing earth, picking oakum, or labour at a hand-mill), together with the place and time of work, and any other regulations, to the Poor Law Commissioners. This report must be made within fourteen days after the Order comes into force; and the arrangements, if varied afterwards, must be reported in the same manner.

With reference to the mode of payment, the Commissioners think that it is always expedient to treat whatever is given as *relief*, and not as *wages*.

The Guardians should consider what is sufficient for the wants of the man and his family, or the man alone, if he be single. This sum they should order (half at least of which is to be in kind) as *relief* to be given on condition that the man performs a certain task of work to the satisfaction of the Superintendent.

It is presumed that the task required will be carefully fixed at what it is reasonable for an able-bodied man of average strength to perform. If the pauper should refuse to perform this task, he should be told that inasmuch as he is able *partly* to maintain his family by giving the Guardians the benefit of that quantity of work in return for the relief, and if he refuses or neglects so to do, he will subject himself to punishment under Section 3 of the Vagrant Act, 5 Geo. IV. c. 83.

Thus the misconduct of the man will not interrupt the relief to his wife and children, whilst he himself will be punished for his misconduct.

Article 3 requires the appointment of one or more officers to superintend the labour. Unless this be done the whole system will fail to answer its end; and though the first abuse of payment of wages out of rates may not occur, the second, viz., of wilful and fraudulent chargeability on the part of the pauper will defeat all the endeavours of the Guardians to protect the rate-payers. The rate will be relied on as a means of enabling workmen to continue and hold out against offers of reasonable wages, or will deter them from seeking for employment elsewhere.

On the due selection of the Superintendent, and the vigilant performance of his duties much will depend.

Articles 4 to 10 relate to the appointment, salary, and continuance in office of the Superintendent.

Article 11 contains the exceptions to Article 1. That is to say, the able-bodied cases in which the Guardians may afford relief without requiring labour, and without affording one-half in kind. These exceptions are, in great measure, identical with those in Article 1 of the Order of the 2nd of August, 1841, prohibiting the out-door relief of the able-bodied; and the Commissioners believe that the Guardians will find the discretion thus remaining in their hands sufficient to meet all ordinary instances of hardship. The Order of the 2nd of August, however, included able-bodied females as well as males; and as the present Order includes only males, the exceptions relating to widows in that Order are here omitted. The Guardians will remark that as the Order is confined to able-bodied persons, and therefore does not comprehend the aged and infirm, the latter class are not excepted in this Article, or adverted to in any of the observations in this Letter.

Article 12 requires a medical certificate as the proof of illness, when such illness is the ground of an exception to the Order.

Article 13 prohibits the payment of rent; but it will be seen that if a case of sudden urgency occurs, or if an idiot is found in a destitute state, the Board of Guardians, or even the Relieving Officer or Overseers will in no way be prevented from procuring temporary lodgings to meet the urgency of the case. This proviso, however, will not authorize the continuance of such charge for lodging longer than is sufficient to meet the case, or if the lodging be procured by the officers, to bring it before the next meeting of the Board of Guardians. It is scarcely necessary to add, that if a destitute person is too ill to be removed, a medical man's certificate to that effect would justify the Relieving Officer in retaining the lodging in which such person had been placed, until his state should allow of his removal to the work-

house, or he should cease to be chargeable; but the authority of the Guardians should always be obtained on the first practicable occasion, and should be renewed from time to time as opportunity may offer.

Article 14 empowers the Commissioners to sanction any particular instance not coming within the exceptions in Article 11, if reported by the Guardians within fifteen days.

Article 15 makes any relief which is contrary to the Order if given absolutely, equally contrary to it if given by way of loan, but authorizes the Guardians to make relief given in conformity with the Order a loan to the pauper, and thus brings such relief within Section 58 of the Poor Law Amendment Act.

Signed by order of the Board,
EDWIN CHADWICK, *Secretary.*

The Clerk to the Guardians.

No. 13.

**GENERAL ORDER AS TO STRAYED CHILDREN AND
INSANE PERSONS WANDERING ABROAD.**

TO THE GUARDIANS OF THE POOR of the several Unions and Parishes under a Board of Guardians named in the Schedule hereunto annexed;

TO the Churchwardens and Overseers of the several Parishes and places comprised within the said Unions, and of the several other Parishes named in the said Schedule;

TO the Clerk or Clerks to the Justices of the Petty Sessions held for the Division or Divisions in which the Parishes and places comprised within the said Unions and the other Parishes named in the said Schedule are situate: and to all others whom it may concern.

IN pursuance of the authorities vested in us by an Act of Parliament passed in the fifth year of the reign of King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales*," WE, THE POOR LAW COMMISSIONERS, do hereby order and direct, as follows:—

Article 1. Whenever any child supposed to have strayed, or any insane person wandering abroad whose friends or relations are unknown, shall have been received into any workhouse belonging to any of the Unions or Parishes mentioned in the Schedule hereunto annexed, the master or other person having charge of such workhouse shall properly fill up four notices in the forms marked A or B respectively, hereto annexed, and shall forthwith cause one of such notices to be affixed on the outer gate of the said workhouse, and shall forward one other of the same so filled up to each of the three police stations, whether of the Metropolitan or City Police, nearest to the place where such child or insane person shall be understood to have been found.

Article 2. If, at the expiration of twenty-four hours from the reception of such child or insane person into such workhouse, no claim or inquiry respecting the same shall have been made at the workhouse in which such child or insane person shall have been received, the

master or other person having charge of such workhouse shall send a copy of the notice already filled up as hereinbefore directed to the clerk to the Guardians of the parish or Union to which such workhouse may belong, and such clerk shall immediately cause to be prepared forty-eight copies of the notice so filled up and forwarded to him, and shall forthwith transmit thirty-six copies of such notice to the Commissioners of the Metropolitan Police at their chief office, and twelve copies of such notice to the Commissioner of Police for the city of London at his office.

FORM A.

CHILD FOUND.

Where _____
 When _____
 Sex _____
 Name (if known) _____
 Apparent Age _____
 Complexion _____
 Hair (Colour of) _____
 Particular Marks on the Person _____
 Dress and Marks thereon _____
 Any Statement made by the Child as to its abode _____

 Now in _____ Workhouse
 _____ day of _____ 184

FORM B.

INSANE PERSON FOUND.

Where _____
 When _____
 Sex _____
 Name (if known) _____
 Apparent Age _____
 Complexion _____
 Hair (Colour of) _____
 Particular Marks on the Person _____
 Dress and Marks thereon _____
 Any Statement made by the Insane Person as to his or her abode _____

 Now in _____ Workhouse
 _____ day of _____ 184

SCHEDULE containing the NAMES of the UNIONS and PARISHES to which the present ORDER applies.

LIST OF UNIONS AND PARISHES.	
UNIONS.	PARISHES.
Hackney.	George, Saint in the East. } In the County Martin, Saint, in the Fields. } of Middlesex. Kensington. London, City of. London, East. London, West.
Olave's, Saint.	
Poplar.	
Saviour's, Saint.	
Stepney.	
Strand.	George, Saint, the Martyr, South- } In the County wark. } of Surrey. Giles, Saint, Camberwell. Mary, Saint, Lambeth. Mary Magdalen, Saint, Ber- mondsey. Whitechapel. } Mary, Saint, Rotherhithe.
Wandsworth and Clapham.	

Given under our Hands and Seal of office, this third day of December, in the year One thousand eight hundred and forty-one.

(Signed)

G. C. LEWIS.

EDMUND W. HEAD.

Article 3. In the construction of this present Order—

1. The word "*Child*" shall be taken to signify every person being or appearing to be under twelve years of age.
2. The words "*Insane Person*" shall be taken to signify any idiot or other person of unsound mind.

No. 14.

LETTER ACCOMPANYING GENERAL ORDER AS TO STRAYED CHILDREN AND INSANE PERSONS.

*Poor Law Commission Office, Somerset House,
3rd December, 1841.*

SIR,

I AM directed by the Poor Law Commissioners to request that you will call the early attention of the Board of Guardians, to which you act as Clerk, to the subject of the means which the Commissioners have determined to adopt for effecting the restoration of strayed children, and insane persons found wandering abroad, to their friends and relatives.

After conferring with the Metropolitan Commissioners of Police, and the Commissioner of Police for the City of London, the Poor Law Commissioners have determined on issuing the Order, of which three copies are herewith transmitted to you.

You are requested to place one of those copies in the hands of the master of your workhouse, and direct his attention to its provisions.

The Commissioners of Police for the Metropolis and for the City of London, will respectively take care that all possible publicity is given to the notices forwarded to them by affixing the same at the principal police stations, and the Poor Law Commissioners do not doubt that

the Guardians will zealously co-operate in promoting the speedy restoration of children and helpless persons to their parents or friends. Independently of the obvious humanity of such a measure, the Poor Law Commissioners conceive that it will have a tendency to prevent the prolonged chargeability of parties found destitute under such circumstances.

The need of some measure for this purpose is proved by the fact, that in the six months of the year 1840, from March to August inclusive, no less than 349 children were found by the police and sent to different workhouses within the Metropolitan Police district.

A printed list of all the stations of the Metropolitan and City Police, is given below.

It will be necessary that the master of the workhouse and the clerk to the Guardians should be furnished with a sufficient number of printed notices in the proper form.

The Commissioners will take care to give due publicity to this circular, and to their Order, by advertisement in the public papers.

I have, &c.

EDWIN CHADWICK, *Secretary.*

To the Clerk of the Board of Guardians.

METROPOLITAN POLICE STATIONS.

Name of Division.	Local Name of each Division.	Name of Superintendent.	Police Stations.
A	Whitehall	Mr. John May	Great Scotland Yard, Whitehall. 2, Gardener's Lane.
B	Westminster ...	Mr. Edward Lowry.	New Way, Tothill Street. Robert's Buildings, Ebury Square.
C	St. James's.....	Mr. Thomas Baker.	Little Vine Street, Piccadilly.
D	St. Mary-le-bone	Mr. J. Lincoln.....	Mary-le-bone Lane. 5, Little Harcourt Street, Mary-le-bone Hermitage Street, Paddington.
E	Holborn	Mr. W. E. Grimwood	George Street, St. Giles's. Hunter Street, Brunswick Square.
F	Covent Garden...	Mr. J. H. Sandrock	34, Bow Street.
G	Finsbury.....	Mr. George Maisey	Rosoman Street, Clerkenwell. Bagnigge Wells Road. Featherstone Street, St. Luke's.
H	Whitechapel	Mr. W. F. Pierse ..	1 Chapel Yard, Spital Square, Denmark Street, St. George's East.
K	Stepney.....	Mr. Edward Young	1, Devon's Lane, Bromley. Green Bank. King David's Lane. Great Ilford. Newby Place, Poplar. Mile End.
L	Lambeth	Mr. S. D. C. Grinsell	Tower Street, Waterloo Road High Street, near the Old Church,

METROPOLITAN POLICE STATIONS—*continued.*

Name of Division.	Local Name of each Division.	Name of Superintendent.	Police Stations.
M	Southwark.....	Mr. William Murray	4, Southwark Bridge Road. Paradise Street, Rotherhithe.
N	Islington.....	Mr. James Johnson	High Street, Kingsland. Church Street, Hackney. Robert Street, Hoxton. Islington Green, Islington. Green Street, Enfield Highway. Stoke Newington. Hornsey. Walthamstow. Tottenham. Edmonton. Enfield Cheshunt. Waltham Abbey.
P	Camberwell.....	Mr. Andrew McLean	Park House, Lock's Fields, Walworth. Camberwell Green Brixton Road. Mitcham. George Street, Croydon.
R	Greenwich.....	Mr. F. M. Mallalieu	Blackheath Road, Greenwich. Woolwich. Lee Road, Lee. Rushey Green, Lewisham. Chislehurst. Bexley. Bromley. Foot's Cray. Farnborough.
S	Hampstead.....	Mr. John Carter...	High Street, Highgate. Stone Bridge, Willesden. Edgware Road, 8, Mile Street. 52, Albany Street, Regent's Park. Junction Place, Kentish Town. Heath Street [1], Hampstead. 52 Salisbury Street, Portman Market. Phoenix Street, Somers Town. High Street, Chipping Barnet. Bushey, High Street. South Mimms.
T	Kensington.....	Mr. D. Williamson.	Kensington, Hammersmith. Brentford. Hanwell. Hillingdon and Uxbridge Hounslow. Staines. Harrow. Ealing. Acton [occasionally].

METROPOLITAN POLICE STATIONS—*continued.*

Name of Division.	Local Name of each Division.	Name of Superintendent.	Police Stations.
V	Wandsworth....	Mr. Thomas Bicknell	London Road, Kingston. Epsom. Hampton Sunbury. The Plain, Wandsworth. Millman's Row, Chelsea. Clapham Common. Prince's Street, Richmond. High Street, Mortlake Salvador, Lower Tooting. Merton. Priest Bridge, Barnes.
T D	River Thames ..	Mr. J. Evans.....	Wapping and Blackwall, near the River. Port Mahon, lying off Strand Lane.

CITY OF LONDON POLICE STATIONS.*

CHIEF OFFICE (at present), No. 83, BASINGHALL STREET.

1st Division.—Moor Lane, Cripplegate.

2nd Division.—Smithfield.

3rd Division.—Black Horse Court, Fleet Street.

4th Division.—Watling Street.

5th Division.—Tower Street.

6th Division.—Bishopsgate Street, adjoining the Churchyard.

* Of these Stations those of Smithfield and Moor Lane only are permanent. The Chief Office will shortly be at No. 26, Old Jewry.

No. 15.

ORDER TO PARISHES OF ST. MARGARET AND ST. JOHN, WESTMINSTER.

To the Churchwardens, Overseers, and Vestrymen, of the Parishes of St. Margaret and St. John, in the City of Westminster;

To the Governors and Directors of the Poor of the said Parishes;

To the Master, Matron, and Porter of the Workhouse or Workhouses of the said Parishes situate within the same;

And to all others whom it may concern.

WE, THE POOR LAW COMMISSIONERS, under the powers and authority of an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales,*" do hereby order and direct, that any person in a state of destitution who may apply for relief under circum-

stances of sudden or urgent necessity, at any workhouse belonging to, and situate within, the parishes of St. Margaret and St. John, in the City of Westminster, shall, immediately on such application, be relieved by admission into such workhouse, and by the supply in such workhouse of such food, clothing, medicine, or other articles of absolute necessity, as the urgency of the case may require, until some lawful order touching the relief of such person be otherwise made by the persons duly authorized in that behalf.

And We do hereby order and direct the Master, Matron, and Porter of such workhouse respectively, to admit any such person so destitute as aforesaid into the same, and so far as each of them respectively is empowered so to do, to supply or procure to be supplied, such relief in food, clothing, or medicine as aforesaid, until some lawful order shall be given in respect of any such person by the persons duly authorized in that behalf.

Given under our Hands and Seal of Office, this sixth day of August, in the year of Our Lord One thousand eight hundred and forty-one.

(Signed) J. G. S. LEFEVRE.
G. C. LEWIS.

No. 16.

ORDER TO PARISH OF ST. MARY, NEWINGTON.

To the Churchwardens and Overseers of the Poor of the Parish of St. Mary, Newington, in the County of Surrey ;

To the Governors and Guardians of the Poor of the said Parish ;

To the Master, Matron, and Porter of the Workhouse or Workhouses of the said Parish situate within the same ;

To the Clerk or Clerks to the Justices of the Petty sessions, held for the Division or Divisions in which the said Parish is situate ;

And to all others whom it may concern.

In pursuance of the powers and authority of an Act passed in the fifth year of the reign of His late Majesty King William the Fourth, intituled "*An Act for the Amendment and better Administration of the Laws relating to the Poor in England and Wales,*" WE, THE POOR LAW COMMISSIONERS, acting by and through George Cornewall Lewis, Esquire, one of our number, and to whom We have delegated the powers of the Board for this and other purposes, do hereby order and direct, as follows :

Art. 1. Any person in a state of destitution who may apply for relief under circumstances of sudden or urgent necessity, at any workhouse belonging to, and situate within, the parish of St. Mary, Newington, in the county of Surrey, shall immediately on such application, be relieved by admission into such workhouse, and by the supply in such workhouse of such food, clothing, medicine, or other articles of absolute necessity, as the urgency of the case may require, until some lawful order touching the relief of such person be otherwise made by the persons duly authorized in that behalf.

Art. 2. The Master, Matron, and Porter of such workhouse respec-

tively shall admit any such person so destitute as aforesaid into the same, and, so far as each of them respectively is empowered so to do, shall supply, or procure to be supplied, such relief in food, clothing, or medicine as aforesaid, until some lawful order shall be given in respect of any such person by the persons duly authorized in that behalf.

Given this sixth day of November, in the year One thousand eight hundred and forty-one.

(Signed) G. C. LEWIS.

Acting by delegation of the Poor-Law Commissioners, and with the approbation of one of Her Majesty's principal Secretaries of State, in pursuance of an Act passed in the Session held in the first and second years of the reign of Her Majesty Queen Victoria, intituled "An Act for the more effectual Relief of the Destitute Poor in Ireland."

No. 17.

COPY OF MINUTE OF THE POOR LAW COMMISSIONERS DATED 5th APRIL, 1842, ON ARTICLE 11 OF THE GENERAL WORKHOUSE RULES.

"Article 11. The Guardians shall, within fourteen days after this Order shall have come into force, after consulting with the Medical Officer, report to the Poor Law Commissioners the greatest number of paupers which ought to be admitted into the workhouse: and when such number shall have been approved or fixed by the Poor Law Commissioners, it shall not be lawful for the Guardians to admit into the workhouse, or retain therein a larger number of paupers; and the fact of any excess above such number so approved of, or fixed by the Poor Law Commissioners, which shall be made known by the visiting committee, or the master of the workhouse, to the Board of Guardians, shall be forthwith reported to the Poor Law Commissioners by the clerk to such Guardians, and entered on the minutes of the meeting at which such fact was so made known, and the clerk to the said Guardians shall take the direction of the Board for summoning within seven days a special meeting of the Guardians for the purpose of considering the steps necessary to be taken for hiring, or otherwise providing additional workhouse accommodation.

"Provided that if any alteration in the arrangements of the said workhouse, or any addition thereto shall have been made, which may render such workhouse capable of accommodating a number of inmates larger than the number already approved, or fixed by the Poor Law Commissioners, the Guardians shall, after consulting the Medical Officer, report to the Poor Law Commissioners the additional number which the workhouse may be deemed capable of accommodating, in order that the number already fixed or approved may be altered by the said Commissioners as occasion may require."

With reference to this Article of the workhouse Rules the Board ordered:—

1st. That a Register be prepared and kept in the Office, to be lettered "Workhouse Accommodation," ruled in the following Form:—

Number of Work-houses.	Old or New.	Where situated.	Number of Persons which each Work-house is capable of receiving according to the report of the Guardians.	Number of Persons to be received in each as fixed by the Poor Law Commissioners.	Reference to correspondence fixing the Number of Persons to be received in each.		Nature of any subsequent alterations in the arrangements or of any addition to the Workhouse leading to a change in the Number.	Total Number when so changed.	Reference to correspondence altering the Number.		OBSERVATIONS.
					No. of Letter.	Date.			No. of Letter.	Date.	

2nd. That as the Reports in pursuance of Article 11 are successively received, entries be made in the Registers in conformity with such Reports, and the number sanctioned by the Commissioners be in like manner registered from time to time.

3rd. That there be transmitted to each Assistant Commissioner, as soon as it is complete, an extract from the Register of workhouse accommodation, containing a list of the workhouses under his superintendence, and the maximum number to be respectively received into each workhouse, and that any change in such number be notified to each Assistant Commissioner from time to time as it may occur.

4th. That each Assistant Commissioner be instructed to take care that the clerks of the several Unions punctually transmit to him the returns of the numbers in the workhouse, and other matters prescribed by the orders of the Poor Law Commissioners, or required by him, and that he do compare such returns with the extract from the Register of Workhouse Accommodation, as forwarded to him from this Office, corrected from time to time.

Whenever any excess above the maximum number shall appear on the face of the return, or whenever the Assistant Commissioner may have reason to apprehend a pressure of any particular class in the workhouse, although the maximum number is not exceeded, or whenever he may learn the prevalence of any disease in the workhouse, he will immediately visit the Union in question; when there he will inspect the workhouse, and will confer with the Guardians and their Medical Officer on the steps to be taken, and will then apprise the Commissioners, with the least possible loss of time, of any matters connected with the conduct of the officers, or of any circumstances in the district which may render a deviation from the ordinary rules and regulations necessary, and will advise the Commissioners as to the nature of such deviation. He will, in all cases, bear in mind that the first object is to remedy any defect in the local management which may affect the health of the poor, and the efficiency of the relief to be afforded to them,

and that all forms are of secondary importance to this end :—so far at least as the law has invested the Commissioners with a discretionary power of dispensing with them.

5th. That a copy of this Minute be transmitted to the Assistant Commissioners and to the clerks of the Board of Guardians of the different Unions and parishes.

APPENDIX (B.)

REPORTS, CORRESPONDENCE, AND GENERAL COMMUNICATIONS.

No. 1.

REPORT OF THE PROCEEDINGS OF THE BOARD OF GUARDIANS OF THE STOCKPORT UNION, FOR THE YEAR COMMENCING MARCH, 1841, AND TERMINATING MARCH, 1842.

THE operations of the Board of Guardians for the past year having been conducted through a period of unexampled difficulty and distress, it is deemed proper to submit to the townships which compose the Stockport Union an analysis of its proceedings for this period.

The late Board having contracted for the building of the new workhouse, and laid down a plan of procedure of a liberal and comprehensive description, this Board of Guardians, so far as the workhouse was concerned, had only to carry forward the plans of its predecessors; this it has done, to the completion of the workhouse and its appendages, as contracted for by the late Board, without any addition to the contemplated cost beyond what was unavoidable from the nature of the undertaking, such additions being incurred chiefly in the foundations of the buildings. In erections of such magnitude as the new workhouse, where so many and various wants are to be provided for during the progress of the works, additional conveniences frequently suggest themselves as desirable; but the Board, knowing the embarrassments arising from departing from incompleated contracts, determined to avoid that error by first having the contracts completed. It has thus escaped from any collision with the contractors on account of alterations, and the Board has nevertheless made all the improvements and additions as it considered necessary. These additions have been made with a strict regard to the necessities of the case, and with the utmost economy, under the careful inspection of a select committee of Guardians.

In consequence of the delay caused by one of the contractors not duly performing his work in the time specified in his contract, the new workhouse was not occupied so early in the last year as was intended. The infirmary was completed in the summer, and occupied in the autumn; as much sickness prevailed among the poor in this district, and it was deemed advisable to occupy it as early as possible. Being provided with baths and other conveniences, and furnished with comfortable beds and proper nurses, it is considered by persons well acquainted with institutions of this sort an excellent establishment; it is capable of affording accommodation to from 80 to 100 patients, duly classified. The workhouse was so far completed by the latter end of autumn that the children from Heaton Norris house were removed, and before Christmas the whole of the paupers from the old

workhouse were transferred to it, and it became the only workhouse of the Union.

The erecting of the new workhouse, to which suitable workshops are annexed, has enabled the Board to find employment for a number of persons of both sexes, as well as children, in a variety of ways, all of considerable importance to the saving of the funds of the ley-payers; a great number of the males are employed as tailors, shoe-makers and joiners; and the making of linen and cotton clothing for the inmates of the house, and for out-door poor, finds employment for the females.

The Board has taken a large plot of land contiguous to the house, part of which is laid out for a stone-yard, and the remainder for a garden; these will furnish employment for many of the male inmates, and for a number of others who stand in need of relief through want of their usual occupations. By this means the Union will be placed in a more advantageous position than it has hitherto been. Whilst provision is made for the employment of the able-bodied, for the instruction of the young, and for the medical relief of those afflicted with bodily disease, the Board has not been unmindful of the aged and infirm, but has materially added to their comforts by affording them a suitable classification.

As much obloquy has been cast on the Guardians engaged in superintending the new workhouse, and attempts have been made to abuse the public mind, this Board deems it right to declare that the new Union workhouse was built for the purpose of benefiting all classes of the community, by providing for the indigent poor in a manner consistent with the requirements of humanity, and according with that justice which is due to the ley-payers, who have to find the funds requisite for their support. There is nothing penal in the conducting of this house beyond that discipline which is essential to the welfare of the inmates thereof. No requirements of labour are made on any one there but what they are capable of performing; the food and clothing are furnished with due liberality, both as to quantity and quality: and this Board feels assured that any attempt to instil prejudices into the minds of such as may, from adverse circumstances, be constrained to come into the workhouse through poverty and destitution, is cruel towards the poor, and unjust towards the townships which have thus furnished a place of industry for the able-bodied, a school of useful learning for the children, and an asylum for destitution in sickness and old age.

The peculiar hardship of the times is an inducement for offering these remarks, as the Board is desirous that all unfounded aspersions may be removed, that those who may be the Guardians at a future time may not be calumniated by endeavouring to carry out the Poor-law according to the spirit of true benevolence.

The education of the poor children has had the cordial support of the Board. Although unable, on divers accounts, to extend the scale of its educational operations, yet it is to be hoped, under improved circumstances, that the Guardians of future years will follow up with vigour a scheme so well calculated to improve the moral condition of the poor.

For several of the early months of the past year the business of the Union in relief, and the manner of giving it to the out-door poor, was

so much in accordance with common times, that little comment has to be made thereon. Towards the close of the summer, in consequence of the great depression of trade, two large concerns wholly ceased working, a great number of hands thrown out of work were not able to find employment, and thus commenced a crisis which, for intensity and length of duration, has perhaps never been equalled; it was well calculated to test the soundness of the proceedings of the Board as to the efficacy of the law, and as to the efficiency of the agency under which that law was placed, for alleviating the distress, so far as circumstances would admit.

It has ever been the maxim of this Board that its duty was to afford the greatest possible relief with the least possible expense; because the line betwixt the receiver and payer was very slender. In order to carry out this maxim, this Board had been gradually brought to the conclusion that, to give the most relief to the poor with the least expense to the rate-payer, it must be given in provisions, and on this principle the Board began to act. Some persons have seemed to doubt the soundness of the principle, but experience has confirmed the justice thereof; therefore this Board placed itself in a position to relieve the poor with bread, potatoes, and oatmeal. The following table shows the monthly account of each article so distributed, and is a real index of the progress of distress until the relief fund from charitable subscriptions was brought into operation:—

TABLE showing the Amount of Provisions given in Periods of Four Weeks each, from August 5, 1841, to March 10, 1842.

Period.	Bread.	Potatoes.	Oatmeal.	Total.
	lbs.	lbs.	lbs.	lbs.
1st four weeks .	6,713	370	1,432	8,515
2nd ,,	11,023	2,656	2,236	15,715
3rd ,,	15,837	7,981	3,761	27,579
4th ,,	19,040	12,250	4,277	35,567
5th ,,	25,035	17,010	6,390	48,435
6th ,,	28,109	16,250	6,472	50,831
7th ,,	32,602	24,278	7,335	64,215
8th ,,	31,819	26,954	6,998	65,771

Besides the relief given in food, the following articles of bedding and clothing have been distributed among the out-door poor, viz. :—

Beds . . . 45	Shirts 59	Clogs, pairs . . 1007
Blankets . . . 239	Shifts 55	Coats 17
Sheets . . . 194	Flannel petticoats 104	Waisecoats . . . 8
Quilts . . . 48	Flannel vests . . 63	Trowsers . . . 19

The cost of the poor in the workhouse has averaged, for food and clothing, 3s. 3d per head per week; the number of inmates is now 512.

The following is a comparative statement of money expended in relief for four quarters, with the number of persons relieved:—

	Expended.	Relieved.
Quarter ending Dec. 1840 . .	£2,980 9 2½	3,946
,, ,, June, 1841 . .	3,347 0 0½	4,222
,, ,, Sept 1841 . .	3,443 0 0	5,010
,, ,, Dec. 1841 . .	5,120 16 5½	6,871

The calls received by the Board in 1841, were
 for Stockport alone, 12, amounting to . . . £4,267 10 0
 Ditto in 1842, nearly 22 . . . 7,833 15 0
 being an increase of £3,566 5s. within the present year.

The burdens have been much increased by the relief of persons whose legal settlements were in other parishes, chiefly agricultural. According to the report of the Relief Committee, there were 1150 families of this description. Upwards of 500 of this class have been removed as the most economical plan, and one the best calculated to relieve the district, as there did not appear a prospect of further work here, and as they absorbed a great portion of the funds raised by subscription as well as private charity, to the detriment of the legally settled poor of the district.

Pressing as the demands upon the Board have been, they would have been much more had not the relief fund and private charity greatly alleviated the existing distress. As these sources are nearly exhausted, there is great reason to fear, onerous as the labour of this Board has been, that there is not much ground to hope the labours of the next Board will be less arduous. The Board has, however, this satisfaction, that though its duties have been heavy, and have required a great sacrifice of time, its proceedings during the year have been conducted throughout with perfect harmony and good feeling, the only interests being the combined interests of the poor and of the rate-payers.

By order of the Board.

HENRY COPPOCK, *Clerk to the Union.*

No. 2.

REPORT FROM DR. EDWARD RIGBY AND HENRY HANCOCK, ESQ., TO THE POOR LAW COMMISSIONERS, ON THE STATE OF THE WORK- HOUSE OF THE SEVENOAKS UNION.

GENTLEMEN, *December 13, 1841.*

IN compliance with your instructions, dated December 10, 1841, we visited on the following day the Union-house at Sevenoaks, and examined into the general condition of the establishment, with its inmates, and beg to make the following report:—

At our express request we were unattended by any person except the master, and, after having given the whole establishment in every detail a thorough investigation of some hours, we take the liberty of directing your attention to the following circumstances.

Bed-rooms, Boys.—There are four allotted to the boys; the largest measures 27 feet by 16, and nine feet high; the ceiling is merely formed by the sloping roof thus, with two or three small ventilators at the upper part. The next in size, which opens into this, measures 21 feet by 16, and is of the same height and shape as to the ceiling: there are three windows in the first and two in the second, and each of these rooms open a their further ends into two very confined rooms, which are used as workshops, the one for tailors, the other for shoemakers from among



the boys. These rooms are very defective, not only from the converging nature of the ceiling in the roof, but also *utterly* inadequate to accommodate the present number of inmates, which amounts to 62 boys and 2 men. This number occupies 17 beds, 15 of which are six feet long by four feet and a-half, in each of which sleep four boys; in the two others, which are about half the size, a man and a boy sleep. From the above admeasurements, it will be seen that there is only a space of about 13 inches between each bed, the two flanking beds being pushed up close to the wall, and a free passage down the middle of four feet wide. The floors and walls were clean, excepting at one end in each room, where the wall as well as the floor was soaked, from a tub being kept in each room as a common receptacle, instead of urinals for each bed; this is removed during the day, but must necessarily be very offensive during the night. The bedsteads were of iron, the bedding fairly clean but old, especially the blankets, which were very thin, no under blankets being provided. The two other bed-rooms for the boys are at some distance from the above; they are both eight feet square and seven feet one inch high. Each of these small apartments contains two beds, which completely fill them; six children sleeping in each room; there was a window and door to each.

Bed-rooms, Girls.—There are two bed-rooms for the girls; the larger opens immediately out of their school-room, and measures 33 feet by 18; it contains nine beds, in which sleep 34 girls, besides a female attendant: the other is of the same size, opening out of the former; it contains 10 beds with 40 children; the bedsteads are the same as the boys, but the beds and bedding are decidedly better. Both of these rooms are airy and spacious apartments, being well lighted and ventilated, with flat ceilings, and were very clean, a proper supply of urinals being provided.

Women and young children.—Another room of the same size, for women and the younger children, contains nine beds, in four of which two women and one child sleep in each; in three others 12 children; and in the others, which are smaller, two children; this room was also clean and airy.

Women.—There are two bed-rooms for the women, which are clean, airy, and spacious, with iron bedsteads and good bedding; in one of them they sleep two in a bed; in the other, which contains 10 beds, one child also mostly sleeps in each.

Bed-rooms, Men.—There are three bed-rooms for the men; two of these measure 30 feet by 18, one being nine feet high, the other seven feet high; each contains 11 beds and 21 persons; a third room of the same size contains 10 and 20 persons: these rooms are equally well ventilated, airy, and clean.

The Lying-in Ward.—Measures 12 feet by 10; we do not consider it well adapted for the purpose either in size or accommodation; it was warm when we visited it, and so far comfortable, but is deficient in a supply of water and the ordinary furniture requisite for such an apartment. It contains two beds, in which three persons at present sleep; viz., a woman lately confined with her infant in one, and the nurse with another woman, expecting shortly to be confined, in the other. On questioning her who had been recently delivered, she informed us that the sheets of her bed had been changed three times within the fort-

night, her body linen as often, and that she and her child had been supplied by the mistress with two dozen napkins, which were washed as often as necessary; this we consider sufficient. She likewise informed us that the fire is kept up during the day, and also all night if necessary: the bedding was excellent and the women looked healthy. Adjoining the lying-in ward is a small sleeping room without a fire-place, measuring nine feet and a-half by seven feet and a-half; it contains two beds, in one of which at present sleeps the laundress, who acts occasionally as midwife in the absence of the medical man; the other is another woman expecting her confinement.

Cleansing Wards.—We visited the two rooms called the "*Cleansing Wards*," which are for the reception of paupers who have not been examined by the medical man, or undergone the usual cleansing before being allowed to mix with the other inmates; they consist of a day and night ward for the men and the same for the women, the day ward for the latter being used for the bath-room. These rooms were 14 feet square; there was a good fire in each day-ward; each sleeping ward contained three beds, which were very old and dirty; there were two men on one side and two women and a baby on the other.

Daily Washing.—The means for the daily washing in the morning are very defective, consisting merely of open sinks, exposed to the weather, instead of proper troughs in a room adapted for the purpose, and with a good supply of warm water, soap, towels, &c.

The half cellar, half out-house, which is occasionally used for this purpose, is quite objectionable.

Sick Wards.—There are two, one for the males and one for the females; the former contained nine beds, of which all were occupied; the latter seven beds, of which five were occupied; the men's ward struck us as being close: these rooms measured 36 feet by 12, and were sufficiently lighted; they had each a water-closet attached.

Schools-rooms and Day-rooms.—The school-rooms of the boys and girls, as well as also the day-rooms for the men and women, were airy and comfortable.

General appearance of the Children.—The general appearance of the children was remarkable healthy; *there was not a single child in the sick wards.*

Health.—After a careful examination of each child separately, the only diseases we could detect were enlargement of the thyroid gland, chilblains, and scald head; the enlargement of the thyroid gland and chilblains were chiefly among the girls, whilst the scald heads were chiefly among the boys: this latter we attribute to the boys not always sleeping in the same bed. The enlargement of the thyroid gland, except in one girl, were of the most trivial nature, and in most instances had distinctly occurred before entering the house. There were also five cases of disease of the eyes, all among the boys, and one case of scrofulous disease of the arm-bone. We attribute the occurrence of chilblains among the girls to their not having the same opportunities and means of active exercise which the boys enjoy: they have no circular swings, skipping ropes, &c., which, among other things, we suggested.

Cleanliness.—We found the persons and clothing of all the children remarkably clean; they were cheerful and seemed perfectly happy.

In conclusion, we desire to draw your attention especially to the state of the boys, and particularly to their very crowded condition. It is our opinion that never more than two children should sleep in the same bed, and that a space of *at least* 20 inches should be between each bed; the large bedsteads, which are now in use and contain four children, should be changed for smaller ones.

We have, &c.

EDWARD RIGBY, M. D.,
Physician to the General Lying-in Hospital, Examiner
in Midwifery, &c., at the University of London,
Lecturer on Midwifery, &c., at St. Bartholomew's
Hospital.

HENRY HANCOCK,
Surgeon to the Charing Cross Hospital, Lecturer on
Surgery, &c. &c. &c.

To the Poor Law Commissioners,
Somerset House.

We beg to submit the following suggestions to the Board of Guardians of the Sevenoaks Union House as greatly conducing to the health, comfort, and improvement of the inmates:—

Workshops.—That there should be larger workshops, not only for a greater number of boys, but also for a greater variety of trades, as carpenter, blacksmith, &c.; that every boy should thus be taught a means of earning his livelihood, and that these occupations should divide the time with that devoted to the school; as at present out of the whole number only 28 are taught.

Bed-rooms, &c.—That the tub in each of the boys' bedrooms should be abolished, and a sufficient supply of urinals substituted.

That the boys' beds be furnished with under blankets.

That the rule be established that all the children, and also the men and women should open their beds thoroughly, and unmake them the moment they rise in the morning, and that the beds should be left thus to air for two hours.

That the bedsteads in the boys' bed-rooms are much too close; that the bedsteads are too large, and that not more than two ought to sleep in the same bed: this applies also to the girls.

Washing.—That means be established for ensuring an ample supply of warm water; that the washhouses be furnished with proper troughs at which all the children can wash in warm water every morning, and which would serve for washing the clothes at other times.

That there be a better supply of soap and coarse towels.

Lying-in Ward.—That the lying-in ward be furnished with a proper leather, with a wash stand, basons, towel-horse, more chairs, a pan to wash the child in, and a better supply of water.

Day-rooms.—That the day-rooms should be furnished with benches with backs to them, and arms, especially for the old men and women.

School-room.—That the girls' school-room is ventilated chiefly by open windows, under the full draught of which the children sit, with their bare necks, in winter-time.

We think that a good hot air stove would be preferable to the open fire-place.

Amusements.—That a circular swing, skipping-ropes, &c., be provided for the girls.

Food.—That the present meat puddings are an indigestible form of food, and that it would be better, and we think cheaper, to have baked or at any rate boiled meat, with vegetable instead, the broth to form the drink at dinner-time, especially with the predisposition to enlarged gland.

That the boots for the girls are out of all proportion thick and clumsy, and that the majority of their feet had already suffered from the distortion produced by the bad shape of their boots.

Clothing.—That the boys should wear flannel shirts during winter.

That the girls should at least have their frocks made higher up the neck, with sleeves covering the elbows: we think that during the winter they should have flannel shifts, a far better article of dress than the stays and wooden busk which they now wear.

We lastly call the notice of the Board to a very important point, viz. that great girls of 18 are obliged to be kept in the school among the younger children, there being no day-room for them except among the women who are of the worst character, and with whom it would be highly improper for them to associate.

EDWARD RIGBY, M.D.

HENRY HANCOCK.

No. 3.

REPORT FROM HENRY HANCOCK, ESQ., TO THE POOR LAW COMMISSIONERS ON THE NOTTINGHAM WORKHOUSES.

GENTLEMEN,

IN compliance with the instructions contained in your letter of the 18th December, 1841, (12886 B.) I, on Wednesday, the 22nd ult., proceeded to Nottingham for the purpose of inspecting the following workhouses, viz.:—"The Nottingham Union House," "The New Union House," and the "St. Nicholas Workhouse," and of reporting their general condition, the health of the inmates, &c. &c.

On my arrival I found that in addition to the above, there were two others belonging to the Union, viz., St. Mary's and St. Peter's workhouses, which, by the desire of the Guardians, I also visited.

On Thursday morning, the 23rd ult., at 11 A. M., I commenced the inspection by visiting the Nottingham Union workhouse, accompanied by Mr. Senior, the Assistant Poor Law Commissioner, the Guardians, medical officers, and the master of the house, and after a very careful inquiry, I have respectfully to direct your attention to the following facts. The house is situated between York-street and the Mansfield-road, enclosed by buildings on the north and south, it has fields on the west, and the new house on the east. It is a very irregular pile of building, and has evidently been enlarged and added to from time to time as circumstances may have required. It occupies an area of 2,532 yards,

nd contains 49 bed-rooms, a lying-in ward, 9 day-wards, 5 sick-wards, besides a large dining-room, used likewise as a chapel, the master's apartments, laundry, wash-house, mill, storerooms, &c. &c.

The present number of inmates are men, 188; women, 132; boys, 106; girls, 58; infants under two years of age, 29; in addition to which are 38 girls who sleep in St Mary's workhouse.

SLEEPING APARTMENTS.

Men.—There are 32 sleeping apartments for the men, for the most part ill adapted, dull, close, and badly ventilated.

No. 1.—Opens directly into the yard, is 13 ft. long by 10 ft. and 7 ft. high. Five men sleep here in 3 beds. Dull and close.

No. 2.—Is a very small room, situated over the mill, in the back yard. It is called the lodging room, and has contained 8 men. It is at present empty.

No. 3.—Measures 10 ft. 2, by 9 ft. 4, and 7 ft. 3 high. It contains one bed, in which sleep an aged man and his wife; the walls require whitewashing, and the room smells close, and of tobacco.

No. 4.—Measures 15 ft. by 9 ft. 4, and 7 ft. 3 high. Contains one bed, in which sleep an aged man and his wife. It is likewise used as a day room for 5 old men; smells close, and of tobacco.

No. 5.—Measures 9 ft. 3 by 10 ft. 4, and 7 ft. 3 high. Contains 2 beds, in which sleep 4 old men. It is dull, ill-ventilated, and smells badly, being immediately over the common privy and urinals.

No. 6.—Measures 10 ft. 6 by 11, and 7 ft. 8 high. Contains 3 beds, at present occupied by 3 men, but usually by 5.

No. 7.—Measures 12 ft. 6 by 11, and 7 ft. 8 high. Contains 3 beds, now occupied by 3 men, usually by 4.

No. 8.—Measures 11 ft. 4 by 11, and 7 ft. 8 high. Contains 2 beds, occupied by 3 men. It has lately contained 3 beds and 5 men.

No. 9.—Measures 14 ft. by 9 ft. 5, and 7 ft. 8 high. Contains 3 beds, occupied by 5 men.

No. 10.—Measures 11 ft. 5 by 11, and 7 ft. 8 high. Contains 2 beds, occupied by 4 men.

No. 11.—Measures 12 ft. 6 by 11, and 7 ft. 8 high. Contains 3 beds, occupied by 5 men.

No. 12.—Measures 11 ft. 6 by 11, and 7 ft. 8 high. Contains 2 beds, occupied by 4 men. This apartment is dull, and badly ventilated, a portion of the window has been blocked up, and it has by no means a comfortable appearance.

No. 13.—This room serves as a day and night ward, for 6 infirm old men. It measures 20 ft. by 9 ft. 6, and 7 ft. 8 high, and contains 2 large and 2 small beds. This apartment is close, and its walls dirty.

No. 14.—Measures 10 ft. by 9 ft. 6, and 7 ft. 8 high. Contains one bed, occupied by an old man and his wife. The window is partly blocked up; the room is dull and close.

No. 15.—Measures 27 ft. by 11, and 7 ft. 1 high. Contains 4 large and 4 small beds, in which sleep 10 men.

No. 16.—Measures 13 ft. 10 by 11, and 7 ft. 1 high. Contains 3 beds, occupied by 5 men.

No. 17.—Measures 11 ft. by 11, and 7 ft. 1 high. Contains 2 beds, occupied by 4 men.

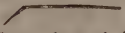
No. 18.—Used as a day and night ward for infirm old men ; Measures 31 ft. 10 by 11, and 7 ft. 1 high. Contains 9 beds, occupied by 9 men. It is dull, and its walls dirty.

No. 19.—Measures 27 ft. by 11, and 7 ft. high. Contains 8 beds, of which 6 are now occupied by 9 men. It has lately contained 9 beds and 13 inmates.

No. 20.—Measures 26 ft. by 11, and 7 ft. high. Contains 4 large and 2 small beds, occupied by 10 inmates. These two last rooms are better ventilated.

No. 21.—Measures 27 ft. by 11, and 7 ft. high. Contains 2 large and 3 small beds, occupied by 7 inmates. It has lately contained 7 beds and 12 men.

No. 22.—Measures 9 ft. 6 by 10, and 7 ft. high. Contains 1 bed, occupied by 1 inmate.

No. 23.—This room is exceedingly bad, situated in the roof, with its ceiling shaped thus,  it measures 30 ft. long, by 8 ft. wide, and 6 ft. 4 high. Contains 4 beds, occupied by 12 young men from 16 to 20 years of age (3 in a bed). It has lately contained 5 beds and 15 inmates. The chimneys from below run up directly through it, not in the walls, but projecting across the room so as barely to leave space enough to pass between them and the walls, indeed it is impossible to walk upright in these situations. The ceiling slopes so much towards the wall that the heads of the bedsteads almost touch it, whilst the windows open immediately upon the beds. This apartment cannot be healthy ; I am informed that the heat in summer is scarcely bearable, whilst the continual and direct draught in winter must be very injurious.

No. 24.—Is similarly shaped, and situated, to the latter. It measures 41 ft. by 8 ft., 6 ft. 6 high. Contains 7 beds, of which 6 are now occupied by 12 young men, from 16 to 20 years of age. The walls of this room (which presents all the imperfections of No. 23) are very dirty. Fifteen young men have lately slept here.

No. 25.—Is like 23 and 24. Measures 55 ft. by 8, and 6 ft. high. Contains 6 beds, of which 4 are now occupied by 12 young men (3 in a bed). Twenty-eight young men lately slept here (5 in a bed).

These 3 latter are designated "barracks."

No. 26.—Measures 16 ft. by 6 ft. 6, and 6 ft high. Contains 2 beds, occupied by 6 young men. It has lately contained 3 beds and 7 inmates.

No. 27.—Measures 10 ft. 6, by 8 ft. 6, and 6 ft. high. Contains 2 beds not at present used.

No. 28.—Measures 26 ft. by 8, and 6 ft. 6 high. Contains 4 beds, occupied by 10 men. It has contained 5 beds, occupied by 13 men.

No. 29.—Is a ward for infirm old men, situated at the end of one of the yards, (men's) and is without exception, the most wretched place I ever entered. On one side the door opens into the same narrow passage, and immediately at right angles with the entrance of the common privy, whilst against the outside of the opposite wall are erected the common urinals for the men and boys ; hence this wall is completely saturated, so much so, that it has been found necessary to board up its inner side as high as the heads of the bedsteads placed against it. It measures 16 ft. 6 by 13, and 7 ft. 3 high. In this "den" (as it was

called by some of the Guardians present) 6 infirm old men constantly reside, and, as may be supposed, the room smelt most offensively. It is dark, close, and dirty, and quite unfit for the residence of human beings.

No. 30.—Measures 13 ft. by 15, and 8 ft. 3 high. Contains 5 beds, occupied by 8 men.

No. 31.—A small triangular-shaped room, containing 3 beds, placed close together, at present unoccupied. Five men lately slept here.

No. 32.—Like 31. It is unoccupied at present, but six men lately slept here.

SLEEPING APARTMENTS.

Women.—The bed-rooms for the women, eleven in number, are generally more airy and better proportioned than the men's; the ceilings are higher, and, except in two or three instances, are cleaner and better ventilated. They consist of the following:

No. 1.—Measures 17 ft. by 17, and 10 ft. high. Contains 4 large and 1 small beds, in which sleep 9 women and 2 children. This room is light, well ventilated, and appears comfortable. Fourteen women and 14 children lately occupied this room.

No. 2.—Is of the same dimensions. Contains the same number of beds, at present occupied by 8 women and 4 children, and lately by 14 women and 14 children. This room struck me as being close and badly ventilated.

No. 3.—Is a room appropriated to married women and their children. It measures 21 ft. 6 by 17, and 10 ft. high. Contains 13 beds, at present occupied by 13 women and 6 children; lately by 18 women and 14 children.

No. 4.—Is a room allotted to the young women, and measures 40 ft. 6 by 13 ft. 9, and 8 ft. 6 high. Contains 10 large and 3 small beds, at present occupied by 20 women and 2 children. It has lately contained 16 beds, occupied by 64 young women (4 in a bed).

No. 5.—Measures 16 ft. by 17, and 10 ft. 1 high. Contains 3 large and 1 small beds, occupied by 7 women and 3 children. It lately contained 7 beds, occupied by 14 women and 14 children.

No. 6.—The same as No. 5.

No. 7.—Is an apartment for young women, measuring 28 ft. 6 by 13 ft. 11, and 8 ft. 3 high. Contains 7 large and 1 small beds, occupied by 16 young women. It has contained 11 beds, occupied by 26 women and 14 infants. This room smells close and offensively of urine. There are no regular urinals allowed, but a large tin vessel, looking like a milk-pail. This is emptied in the day, but must be very disagreeable during the night.

No. 8.—Is for infirm old women; a close room, containing 4 beds and six inmates. It measures 12 ft. 4 by 17 ft., and 8 ft. 3 high. A fire is kept up here constantly.

No. 9.—Is the same in all respects as No. 8.

No. 10.—Is another room for infirm old women. It measures 29 ft. 6 by 12 ft., and 9 ft. 3 high. Contains 10 beds, occupied by 19 old women. This room is close and offensive, from its approximation to the common privy; the smell of which it is attempted to destroy by chloride of lime. One of the inmates was in the agonies of death, and, as I understood, had been so for 2 days; she lay exposed to every one

entering the ward. I recommend screens being provided to place around the beds of persons in this condition.

No. 11.—Measures 18 ft. 6 by 21 ft. 6, and 8 ft. high. Contains 8 large and 1 small beds, of which 5 are now occupied by 9 women. 25 women lately occupied this room, which is objectionable from its situation over the laundry, and the steam arising from the wash-house.

Lying-in Ward.—A close dirty room, measuring 21 ft. 3 by 11 ft. 9, and 8 ft. high. It is neither sufficiently large nor airy. Contains 4 common beds and a hard bed, upon which the patients are confined. There were 3 women with their infants in bed in this room. The bedsteads are inconveniently small for a mother and child, some being only 2 ft. 4, others 2 ft. 7 wide; but the bedding is clean and comfortable, and the supply of clean bed and body linen with napkins ample. The room is quite deficient in the necessary supply of warm water, and the furniture required for such an apartment. There is no bath for infants, neither is there any convenience for washing the patients.

Boys.—There are 5 sleeping rooms for the boys; for the most part close, dirty, and too much crowded. Urinals are not allowed for these rooms, but in some are 2 large buckets, and in others a leaden sink erected in the corner of each; the exhalation from these large surfaces cannot be wholesome.

No. 1.—Measures 25 ft. 8 by 18, and 9 ft. high. Contains 9 beds, occupied by 26 boys and 1 man. It has lately contained 10 beds, occupied by 58 boys and 1 man (6 in each bed). Usually 4 and 5 boys sleep in a bed in this room, which is ill adapted for the reception of so many inmates. The bedding is old and ragged.

No. 2.—Was formerly used as a shoemaker's shop. It measures 20 ft. by 16, and 8 ft. 6 high. Contains 6 beds, occupied by 16 boys and 1 man. This room was inhabited for nearly 3 months by 36 boys and 1 man, who slept in 7 beds—5 in some, 6 in others. The bedding here is good.

No. 3.—Measures 20 ft. by 13 ft. 6, and 9 ft. high. Contains 6 beds, occupied by 14 boys and 1 man. It is badly lighted, and dirty. In one of the beds was a child suffering from chicken poek.

No. 4.—This room is in better condition. It measures 26 ft. by 18 ft. 3, and 8 ft. 9 high. It contains 9 beds, at present occupied by 27 boys, from 11 to 16 years of age. It has lately contained 10 beds, occupied by 60 boys.

No. 5.—Measures 13 ft. by 15, and 8 ft. 3 high. Contains 4 beds, occupied by 10 boys, and a man.

Girls.—No. 1.—This is not fit for a sleeping room. It is situated over the wash-house, and very damp. The steam in the latter was so dense, that it was impossible to see into the apartment, or any person in it, although I was informed that there were from 15 to 20 young women employed at that time. This must not only affect the bedroom over it, but also the bedding; hence the inmates are constantly exposed to the consequences arising from damp bedding. It measures 18 ft. 3 by 15 ft. 7, and 8 ft. high. Contains 7 beds, in which sleep 15 girls and one woman: 19 women and 6 children lately occupied this apartment, which at the time I visited it was damp and filled with steam.

There are two other sleeping rooms for the girls in St. Mary's work-

house; one measuring 23 ft. by 15 ft. 6, and 8 ft. high, containing 8 beds, occupied by 29 girls, and the other measuring 11 ft. by 15 ft. 6, and 8 ft. high, containing 3 beds, occupied by 9 inmates.

DAY WARDS.

Men.—There are 4 day wards for the men.

No. 1.—Is 40 ft. by 11, and 7 ft. 9 high. It is used by 30 old men now, but lately by 50. It is very close and dirty.

No. 2.—Is the day ward for single men. It measures 25 ft. 8 by 11, and 7 ft. 9 high. Number of inmates at present—50, occupying the room for 6 hours daily.

No. 3.—Is the day ward for married men. I was informed by one of the Guardians present, that this room was known as the “Black Hole in Calcutta,” from its crowded condition, being underground, and very dark and dirty. It measures 26 ft. by 17, and 8 ft. high. It contains 28 inmates at present, and has lately contained 40. The men told me that it was usually so crowded that they could not sit down. It is used for six hours daily.

No. 4.—Is in the back yard, appropriated to those at work on the mill. It is small and very dirty.

Women.—These are better proportioned than the men’s; they are smoky and close, but in other respects appear comfortable.

No. 1.—Measures 19 ft. by 17, and 10 ft. 8 high. It is occupied by single women and their infants. There have lately been 78 women and 26 children in this department, but it is usually occupied by 50 women.

No. 2.—Is the married women’s day room, measuring 19 ft. by 17, and 10 ft. 8 high. It contains at present 16 women and 7 children; usually about 25 women and 20 children; but it has lately contained 75 women and 50 children. It is smoky and close.

No. 3.—Is the day ward for old women. It is a comfortable room, but smoky. It measures 16 ft. by 17, and 10 ft. 6 high, and contains 13 women at present, but lately 23 women.

No. 4.—Measures 12 ft. by 17, and 10 ft. 8 high. It is used as a work-room for the women. There are at present 13 individuals in it; there have been 32, but the usual number is 15. The employment is needle-work.

Boys.—The day ward for the boys is close and ill ventilated, measuring 25 ft. 6 by 18 ft. 2, and 8 ft. 6 high: 64 boys are collected in this apartment for 6 hours daily. It also contains two beds, in which 6 boys sleep.

Girls.—These day wards are in St. Mary’s workhouse. They smell very badly, and are dirty, ill ventilated apartments.

No. 1.—Measures 23 ft. by 15 ft. 6, and 8 ft. 5 high.

No. 2.—Measures 12 ft. by 15 ft. 6, and 8 ft. 5 high. In it are placed 2 beds for nurses.

No. 3.—Measures 14 ft. by 15 ft. 6, and 8 ft. 5 high.

No. 4.—Measures 23 ft. by 15, and 8 ft. 6 high.

Girls.—All these rooms open into each other, and are occupied at present by 96 girls; they have been occupied by 160, but the usual number is 120.

CHAPEL.

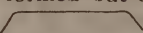
This is likewise used as a dining-room. It measures 80 ft. long by 18 ft. wide, and 9 ft. 6 high for two-thirds of its length, and 18 ft. high

for the remainder. It has no fire-place in it, and is very cold, damp, and dirty. The difference of temperature between this room and the other day wards is very great, and the sudden transition from the close confined atmosphere of the latter, to the cold damp air of the former, must be prejudicial, especially to the children and infants.

SICK WARDS.

Men.—There are two sick wards for the men.

No. 1.—Measures 21 ft. by 18 ft. 6, and 9 ft. high; it contains 4 beds and 4 patients. It has usually been used as a tailor's shop, and struck me as not being by any means so airy as it should be.

No. 2.—Measures 25 ft. 9 by 18 ft. and 8 ft. high, contains 9 beds and 9 patients. It is formed out of the roof and is very close. The ceiling is shaped thus: . Rooms with such shaped ceilings should never be selected for sick wards when others can be obtained, as they can rarely, if ever, be properly ventilated.

Women.—No. 1.—Is a small room measuring 14 ft. square by 10 ft. high. Contains 6 beds and 6 patients. It is appropriated to syphilitic diseases, and is very close and foul.

No. 2.—Measures 36 ft. 4 by 13 ft. 9, and 8 ft. high. Contains 8 beds and 4 patients with their nurse. This room is provided with a water-closet.

No. 3.—Measures 41 ft. by 13 ft. 9, and 8 ft. high. Contains 11 beds and 8 patients with their nurse. It is badly ventilated, dirty, and close.

EXERCISING GROUNDS.

In the centre of the building, surrounded by the before described wards, &c., are four paved yards for exercise; small spaces into which the vitiated atmosphere of the apartments constantly flows, but through which it is utterly impossible for free currents of air to pass.

Men.—That appropriated to the men and boys contains an area of 353 square yards, allowing $1\frac{1}{2}$ square yard each, for the exercise of the 294 men and boys at present in the house. In November last when the house contained 267 men and 184 boys, this allowance was reduced to a fraction more than three quarters of a square yard to each individual. This yard is likewise used for drying clothes and bedding from the washhouse.

Women.—The space allotted to the airing, exercise, &c., of 137 women, and 29 infants under 2 years of age, at present in the house, with the addition, on Sundays, of 96 girls, who on week-days use the grounds of the new house, is surrounded by the day and sleeping wards of the women, and contains an area of 177 square yards. Hence the inmates, during the week, enjoy a space slightly exceeding a square yard for each individual; but on Sunday this space is diminished to six-sevenths of a square yard. In November last, the house contained 238 women, 76 infants under 2 years of age, and 145 girls: the space then afforded to each person for air and exercise was half a square yard on the week-days, and a fraction beyond three-eighths on Sundays.

Offices.—Between the two latter is the yard appropriated to the master and domestic officers. It is surrounded by the chapel, wash-

house, laundry, cellar, kitchens, and sick wards: it contains an area of 332 square yards.

Back Yard.—There is likewise a space next York-street, called the back yard, in which are erected the mills; it contains an area of 121 square yards, and is used by those employed at the mills for about 7 hours daily.

Mills.—Of the mills, one is worked by a capstan, the other, a hand-mill, is worked by 8 or 10 boys. I beg to direct your attention to this apartment; it is a mere slip, very dirty, just wide enough for three boys to stand abreast, and completely dark, having neither light nor air but what it obtains when the door is open. It is quite unfit for its present purpose.

Refractory Ward.—In this yard is likewise the refractory ward, a cell lighted and ventilated by a small grating over the door.

Bath Room.—And the bath-room, the floor of which requires repairing, and the walls whitewashing.

BEDDING.

The bedding allowed is ample, consisting of straw or flock beds, 2 sheets, 3 blankets, and 1 thick coverlid. I would suggest that one of the blankets (which are now all upper) be made an under blanket. The sheets are washed every three weeks, or as often as required.

CLOTHING.

Girls.—This is ample and warm, consisting of a cotton shift, a flannel petticoat, a woolsey ditto, and a woollen gown, with a cotton apron, worsted stockings, and boots.

Women.—This appeared ample and warm.

Men and Boys.—The men have thick woollen coats, waistcoats, and trousers; shirts, worsted stockings, and shoes. The young men and boys have thick fustian outer garments instead of woollen.

They have clean shirts, &c., once a-week.

DIET.

The diet is good and ample; it is as follows:—

Breakfast.—Men, 7 oz. bread; milk porridge one quart, of which one pint is new milk. Women, 6 oz. bread; $1\frac{1}{2}$ pint of milk porridge. Boys, girls, and children unlimited.

Dinner.—Men, 2 days, 7 oz. cooked meat without bone, 1 lb. potatoes.

1 day, soup unlimited, made of beef and potatoes.

1 day, pea-soup, 3 oz. of bread.

1 day, 1 lb. of suet pudding.

2 days, beef broth, with 8 oz. of bread.

The women, boys, and girls have the same in proportions.

Supper.—Men, 5 days same as breakfast.

2 days, 7 oz. of bread, 2 oz. of cheese, 1 pint of beer.

Women, 5 days, same as breakfast.

2 days, 6 oz. of bread, 2 oz. of cheese, half a pint of beer.

Boys and girls, milk porridge during the week. The old men and women have a pint of tea each, with 6 oz. of bread.

Washing.—There is no accommodation for washing ; the only provision made is a trough placed in each of the male and female yards, at which the inmates wash, exposed to the weather, be it what it may, without even a shed to cover them.

Privies, &c.—The situation of the common privies is objectionable, placed in the midst of the wards, in the same passages, and close to the doors of some, as I have before pointed out ; they are offensive and contaminate the air of the place.

Dispensary.—The apothecaries' dispensary is in a small house on the opposite side of the road.

Foul Wards.—In the same building are two rooms, very small, in one of which are collected 12 children suffering from porrigo, and in the other, which is over this latter, are four beds completely filling the room, occupied by four men suffering from the itch. It appears to be considered that cleanliness is not required in the treatment of this disorder. I should say it is as necessary as the unguents and applications usually employed ; probably more so.

HEALTH OF THE INMATES.

The male sick-wards contain 19 men and 2 boys suffering from the following diseases, viz.: paraplegia, 1 ; diseased spine, 1 ; bronchitis, 5 ; pneumonia, 2 ; pleurisy, 1 ; diseased hip, 1 ; imbecility, 1 ; ulcer of leg, 3 ; syphilis, &c., 4 ; stricture, 1 ; rheumatism, 1.

The female sick-wards contain 15 women and 3 children, or rather girls, suffering from the following diseases, viz.: scald, 1 ; pneumonia, 2 ; epilepsy, 1 ; abdominal tumor, 1 ; fever, 1 ; compound fracture of leg, 1 ; rheumatism, 2 ; mammary abscess, 1 ; diarrhœa, 1 ; rupia syphilis, &c., 5 ; peritonitis, 1.

Men.—Among the men not in the sick wards are 2 suffering from amaurosis, 6 from hernia, 5 from chronic bronchitis, &c., 6 from cold and cough, 1 consumption, 3 struma, 3 paralysis, 1 fistula in perinæo, 1 cataract, 1 fever, 1 hemorrhoids, 1 diseased spine, 1 porrigo, 1 palpitation of the heart, and 1 entropium.

Women.—Among the women not in the sick wards are 3 suffering from cold, 4 bronchitis, &c., 2 diseases of eyes, 1 sore legs, 1 hernia, 1 fits, 4 paralysis, 1 caries of spine, 1 spasms. There are likewise two infants in arms just recovering from inflammation.

Boys.—Among the boys are 12 suffering from struma, 1 from ichthiosis, 2 from bronchocele, 4 from cough, 1 headache, 1 amaurosis, 1 rheumatism.

Girls.—Among the girls and children are 7 suffering from struma, 2 lippitudo, 1 general debility, 3 cough, &c., 6 bronchocele, 3 fever, 1 prolapsus ani.

I do not consider the general condition of the children by any means healthy. Their flesh, especially that of the girls, is flabby, the abdomen large, and the tongue bearing evident signs of gastric irritation. A very large proportion of both girls and boys are of strumous habits, which, although not at present assuming an active form, still exists, predisposing them to disease, and rendering them unable to resist its attacks, or to bear the remedies necessary for their cure. These children require much more airy and better ventilated apartments than are at present allotted to them, and I would observe that during my ex-

perience as surgeon to one of the largest infirmaries for children in London, I never met with an instance in which so many children were collected in such offensive, close, and badly-ventilated apartments as those which they now inhabit in the Nottingham Union house.

As will have been observed by the preceding account of the rooms, the day apartments for the girls, with the present number of inmates (96 and 2 nurses) only afford 98 cubic feet to each child. In November last, when the number inhabiting these rooms was 160, the number of cubic feet to each was only 58. The usual number of children in these rooms is 120, or $77\frac{1}{2}$ cubic feet to each.

The day apartments for the boys afford $61\frac{1}{2}$ cubic feet to each. The bed-rooms for the girls, with their present numbers, allow 131, but with their usual numbers $75\frac{1}{2}$ cubic feet to each. The bed-rooms for the boys now allow 165 cubic feet to each, but in November last they only allowed about 82.

With such quantities as these, not only are the children deprived of the necessary supply of pure air, but they are forced to breathe an impure atmosphere, which, although it may not immediately produce bad results, no less surely undermines the constitution, and sows the seeds of future mischief.

In conclusion, as connected with this house, the points to which I would especially call your attention, are—the condition of wards numbered 23, 24, 25, and 29; sleeping wards, men; the day ward, men, No. 3; and the room in which the boys work the hand-mill; bed-room for infirm women, No. 10, and No. 1 bed-room, girls; and the necessity of removing the inmates to some more healthy apartments; also to the condition of the itch ward at the Dispensary.—Secondly. The want of cleansing wards.—Thirdly. The want of employment for the boys, and instruction in useful trades.—Fourthly. The complete impossibility of a proper, or even of any classification. On the one hand, respectable women, children, girls, and prostitutes are huddled together, without any regard to the morals of the one or feelings of the other; whilst, on the other hand, men of all ages, however depraved and infamous, indiscriminately mix with the boys.—Lastly. The crowded condition of the house. The inmates are sleeping three in a bed, and have been sleeping six. This is most unhealthy; indeed, under such circumstances, it is not surprising that deaths should have occurred, but that they should have been so few. More than two ought not at any time to sleep together.

At the risk of being considered prolix, I have given the dimensions of the various rooms, with the number of their occupants, in detail, that some conclusion might be arrived at as to the nature and extent of accommodation afforded in this building. It will at once be seen that it is far too crowded, even with its present numbers! What it must have been when it contained 910 individuals is too evident to require comment. The average space allowed to each in the male and female sleeping wards is not above half what it should be, whilst in those of the boys it is about 165 cubic feet, and for the girls about 131, instead of from 350 to 400, which I should say is the smallest quantity that can be calculated consistent with health and comfort in such an edifice as this, where the ventilation is so defective. The day wards are even worse, not averaging above a third of the necessary space. Judging,

therefore, from these facts, and after deducting those apartments from which I have already recommended the inmates to be removed, they being unhealthy and unfit for occupation, from 230 to 240 is about the number which can with safety and comfort be accommodated in the Nottingham workhouse.

I come to this conclusion with the more confidence, as I find, on reference, that I am borne out in my opinion of the crowded and unhealthy state of the house, by the reports made from time to time to the Guardians by the medical officers of the institution,—gentlemen of great respectability and deserved reputation in their profession. I beg to refer you to the copies which I have added to this report. Finally, I would add, that in the preceding observations as to the dirty condition of some of the apartments, I do not at all mean to cast any reflection upon the master of the workhouse, as from what I saw I feel assured that everything is done by that officer for the comfort and cleanliness of the inmates that can possibly be achieved in such a house.

THE ST MARY'S WORKHOUSE.

The St. Mary's workhouse is opposite the Nottingham workhouse, and is at present used as the day and night habitation of some of the girls of the Union, as has been already noticed in the report of the Nottingham workhouse, &c. It likewise contains four dirty rooms, each about 15 ft. square, used as casual wards, and in one of which was a girl with the itch.

THE ST. PETER'S WORKHOUSE.

The St. Peter's workhouse, situated near St. Peter's church, is a small building, at present occupied by a timber-merchant. It is quite unfit for a workhouse.

THE ST. NICHOLAS' WORKHOUSE

Was originally built for the dwelling-house and manufactory of a hosier. One end and side look upon a fair-sized plot of ground, the others are next the street. That portion of the premises built for the dwelling-house is in a very fair condition: the rest is damp and dirty, and requires whitewashing and repairing. It is at present occupied as barracks for soldiers, and contains 29 rooms in all, besides two dirty outbuildings, now used by poultry. This building was lately the hospital to the Union. It is not at all adapted for the general workhouse, as it possesses no means of classification, and is wanting in the necessary accommodations for any number of individuals. Neither is there any provision for washing, hot water, &c. However, on an emergency it might prove useful, as, if properly cleaned, it is capable of containing from 80 to 90 persons, consistently with health and comfort.

NEW UNION HOUSE, NOTTINGHAM.

On Friday, the 24th December, 1841, I inspected the new building intended for the Union house, accompanied by the chairman and one other guardian (Mr. Kewney), and Mr. Barnett, the master of the Nottingham Union workhouse. The new Union house is a plain brick house,

without ornament, situate between the Mansfield Road and the Back Commons, or Datchet Lane. It is placed on an elevation perfectly detached, dry, airy, and, as far as I am a judge, well built. It has a centre and two wings, and consists of basement, ground, first and second floors, and attics, with out-buildings, embracing, when completed, every convenience for an establishment of this description.

Basement.—On the basement are 10 rooms, intended for stores. One of these requires flooring, and the remainder the windows glazing; but in other respects they are complete, excepting furniture.

Ground Floor Centre.—In the centre are six rooms, consisting of master's rooms, general kitchen, and store-rooms complete, excepting shelves and furniture.

South Wing.—In the south wing are five wards, each measuring 30 ft. 8 by 17 ft. 1, and 10 ft. high, intended as day wards for men, infirm and otherwise, one measuring 32 ft. 6 by 17, and 10 ft. high, likewise for men, and two measuring 35 ft. 9 by 21, and 10 ft. high each, intended as day wards for boys, and now used as school-rooms for the girls and boys of the old house. All these rooms are finished, excepting furniture.

North Wing.—In the north wing are the same number of apartments of similar dimensions as those in the south wing. They are intended as day-rooms for the women and girls, with a nursery for the latter. Two of these require flooring, some whitewashing, and the whole fastenings to the doors and the windows, and fire-places fixing.


One Pair Centre.—In the centre are five rooms, with a water-closet: three of these are for lodging-rooms, and the remainder for stores. These are complete.

South Wing contains eight rooms of the same dimensions as those below. Two of these are intended as sick-wards for the men, but I would recommend that *all* the sick-wards be in the out-building, as it is never advisable to have sick-wards in the very heart of a house of this description: four as sleeping-wards for the men, and two for boys. These rooms are all complete, excepting the door-fastenings.

North Wing is exactly the same as the South, with the exception of its being appropriated to the women and the girls.

Two Pair.—The rooms on this floor correspond to those below. They are complete, excepting the grates and door-fastenings.

Attics, Centre.—These rooms are the same as below, and only require door-fastenings.

South Wing.—There are three rooms opening one into the other, each measuring 38 ft. by 25 ft. 3, and 8 ft. 3 high, with the ceiling shaped thus . There are four windows in each of these rooms, placed opposite to each other, and the chimneys from the rooms below run up through these apartments, one on either side, and join in the centre, forming an archway. The aggregate length of these rooms is 114 ft. They are intended as sleeping-rooms for men. At the end are two rooms with square ceilings, each measuring 35 ft. 9 by 20 ft. 11, and 8 ft. 3 high. They are warmed by hot air, and are intended as nurseries for children. These rooms are complete.

North Wing is the same in all respects as the south.

The house is very dry, well ventilated, and the rooms lofty, airy, and spacious; but I would suggest, in the first place, that the men and

boys be placed in the north wing, and the women and girls in the south, instead of the present arrangement; and in the second, that sliding doors be placed over the ventilators, that the ventilation may be regulated according to circumstances and the season of the year. These might be furnished with fastenings, and thus be completely under the control of the master.

The corridors and staircases are warmed by hot-water pipes.

In each wing are seven stone staircases, five of which terminate in the attics, and are so erected as completely to classify the apartments. The first landing-place on each staircase is furnished with a water-trough, having from four to six compartments, and supplied with hot and cold water for the daily washing of the inmates. The second floor is furnished with a bath on each landing-place. These will be enclosed by screens, and are well supplied with hot and cold water, as are also the sinks erected at the ends of the corridors on the first and second floors. Water-closets are erected at the foot of each staircase for the use of the inmates during the night.

OUT-BUILDINGS.

Western Aspect.—On the western aspect are the following buildings in various stages of completion, viz. :—

Bakehouse.—The bakehouse raised to about 5 ft., and the mill-house and capstan-sheds not so far advanced.

Cooking Room.—The cooking room, measuring 28 ft. 6 by 18 ft. and 12 ft. high, fitted with 5 boilers and zinc steam-conductors; of the latter, one is incomplete, as are also two of the windows.

Scullery.—Fitted up with sinks, and supplied with hot and cold water, complete, excepting the doors, two windows, and the ceiling.

Chapel, &c.—The chapel and dining-room, a very nice room, measuring 76 ft. by 46, and 18 ft. high, is lighted by 13 windows, and warmed by hot-water pipes laid in the flooring. It is complete, excepting the floor, ceiling, and windows; the walls likewise require white-washing. The tiles for the floor are now in the room.

Wash-house.—The wash-house, measuring 36 ft. 6 by 20 ft. 2, and 14 ft. high, complete, excepting the ceiling and wash-tubs.

Laundry.—The laundry, measuring 33 ft. 6 by 19 ft. 2, and 14 ft. high, complete, excepting the ironing-stove, door, floor, windows, and whitewashing.

Drying-Stove.—The drying-stove, measuring 37 ft. long by 11 ft. wide, and 7 ft. high, heated by boiler below, and complete, excepting floor and window.

Girls' School Room.—At the north end of the western aspect is the girls' school-room, lighted by six windows, and warmed by two fire-places. It is incomplete as to its floor (wood), ceiling, window-frames, door and fire-places. Under the chapel are 4 rooms, each measuring 34 ft. 6 by 13 ft. 8, and 7 ft. 6 high, 3 requiring flooring, the whole doors, and the windows glazing. There are likewise 2 rooms for the paupers' clothing, which require fire-place fixing, floor, door, and windows glazing.

Cleansing Wards.—There are 2 cleansing wards, measuring 12 ft. 9 by 8 ft. 3, and 7 ft. 6 high. They are complete, excepting the floor, door, and the windows being glazed.

Receiving Rooms.—There are two receiving rooms, each measuring 34 ft. 3 by 13 ft. 9, and 8 ft. 3 high. One of these is complete, the other wants flooring, windows, doors, and fire-place.

Boiler.—A very large boiler is erected in the west yard, which supplies the whole building with hot water. It requires a shed over it, as it is at present preserved from the weather by merely a temporary covering. Next to this is the foundation of another boiler, not as yet fixed.

At the south end of the west yard is a range of buildings, measuring 52 ft. long, consisting of privies and 2 wards, over which it is intended to erect 4 wards for infectious diseases; only the skeleton of the lower building is at present erected, and I should think that, with some alteration as regards the privies, this would be a very advantageous situation for the male sick-wards generally.

At the northern end of the west yard is another range of building 72 ft. long, now appropriated as coal-sheds; it is as yet a mere skeleton, over which it is intended to erect 5 wards for infectious diseases, syphilis, itch, &c. If the coals were removed to some of the cellars in the house, this building might be much more usefully employed as general sick-wards for females.

The following is merely the shell covered in:—

Entrance from York Street.—On the left of the passage on the ground floor are the waiting and relieving officers' rooms. On the right, the Dispensary, waiting and consulting rooms. On the first floor is the board room, clerks' and waiting rooms. Over these are rooms not appropriated. Behind the board room are the porter's sitting and bed rooms, over which is a fire-proof room for books and papers:

Eastern Aspect.—At the southern extremity are 3 yards, extending to Datchet-lane, for the men. Of the walls separating these yards, one is complete, excepting the coping; one is nearly up, but the other two have not progressed beyond their foundations. A privy is erected in each of these yards for the use of the inmates during the day. It is intended to build 3 similar yards, &c., for the use of the females at the northern extremity of the building. Between these two sets of yards a large space of ground will remain, which will serve as a carriage-drive to the house.

At either end of the building likewise, is a yard, the one for the boys, the other for girls, in each of which is placed the school-room.

I beg to recommend that a strong circular swing be erected in each of these spaces, and that the girls be further supplied with skipping-ropes, and the boys with bats, traps, and balls, to promote exercise, and the development of their muscles, which will tend in a great degree to improve their health.

In conclusion, I have also to recommend that, should this building be occupied, some of the unappropriated rooms be set apart for the instruction of the boys in useful trades, such as shoe-making, tailoring, carpentering, basket-making, &c. &c.

Summary.—Considering these houses in regard to the relative advantages which they offer as habitations for any large body of individuals, whether paupers or otherwise, it is evident that no comparison can be drawn between them. The new house, when completed (which it may be in a month or six weeks, if required—in fact the house itself

may be used as soon as aired), will afford every convenience and comfort that can reasonably be expected in an establishment of this description. It contains dry, airy, well ventilated, well proportioned rooms, and possesses every facility for complete classification, whilst it affords ample space for air and exercise.

Although from its superior arrangements this house might contain more inmates in proportion than the others, still, upon the same calculation, it would accommodate from 880 to 900 persons.

I should ill perform my duty were I not, in conclusion, respectfully to urge the necessity of immediately adopting measures for ameliorating the condition of the inmates of the Nottingham workhouses, as to the general state of the apartments, the ventilation, &c.; and again to express my conviction that the present condition of that house is prejudicial to health, especially that of the children. At the same time, I would take the liberty of offering my opinion that this improvement would be best effected by removing the paupers to the New Union House.

I have, &c.

HENRY HANCOCK,

Surgeon to the Charing Cross Hospital, Lecturer on Surgery, &c.,
and formerly Surgeon to the Children's Infirmary, London.

59, Harley Street, Cavendish Square,

January 4, 1842.

No. 4.

LETTER FROM PROFESSOR DE MORGAN TO CHARLES BABPAGE, ESQ., ON THE MODE OF ASCERTAINING THE RATE OF MORTALITY IN WORKHOUSES.

DEAR BABPAGE,

YOUR questions amount to this : given a very large mortality in a very fluctuating population, required the mode of ascertaining that mortality, *e. g.*, children in a Poor Law Union.

To take the instance in page xxi.

Admissions in a certain period	275
Discharged at the end of the period	129
Died in the interval	98
Remaining	48

Now this much is clear, that of 275 children, 98 have died ; 48 are alive, so that the mortality of these children during that period is—

$$98 + x,$$

where all you know of x is, that it does not exceed 129 : this is most certainly all that the data will give. The method exposed in the Report seems to me insufficient.

If I wanted to find out the real yearly mortality of these children, without distinguishing ages, I should be obliged to assume that on each day of the year the numbers of children of different ages were nearly in the same proportion. This being granted, the period in

which the fluctuation is little should be settled. Probably, in a Union, every day should be registered.

If the fluctuation were large, it would not do to put the deaths of each day against the number standing the risk within the walls of the Union during that day; for it might easily happen that these deaths belong in part to the chances of previous days. But if a register of this sort were kept—

Column A.—Number of children within the walls, in health, at 12 o'clock, June 10.

Column B.—Number admitted up to 12 o'clock, June 11.

Column C.—Number discharged up to 12 o'clock, June 11.

Column D.—Number who sickened of a disorder, *which afterwards proved mortal*, between 12 o'clock, June 10, and 12 o'clock, June 11,—

we should then be able to compare the number who stood the risk each day with the numbers who died of that day's risk.

Unless the numbers be more stationary, I cannot conceive any mode of dispensing with daily comparison to get at the truth.

The following fraction should then be formed for each day:—

$$\frac{D}{A + \frac{1}{2}B - \frac{1}{2}C},$$

and the mean of these fractions for a year is the yearly fraction which expresses the ratio of mortality.

N.B.—It is supposed that B and C are not considerable fractions of A, otherwise even this method will fail.

The above supposes that no children go out absolutely ill; if so, the preceding method gives the ratio of mortality too small.

The above may, of course, be applied to weeks or months, instead of days; but I should think it impracticable, in so fluctuating a mass as that of a Union, to get at the truth by anything larger than days.

Yours truly,

To C. Babbage, Esq.

A. DE MORGAN.

No. 5.

INSUBORDINATION OF VAGRANTS IN WORKHOUSES:—

CORRESPONDENCE OF THE POOR LAW COMMISSIONERS WITH THE BOARD OF GUARDIANS OF THE PARISH OF ST. MARY, LAMBETH, AND WITH THE MAGISTRATES OF THE GREENWICH POLICE COURT.

I.—LETTER from the BOARD OF GUARDIANS of the PARISH of ST. MARY, LAMBETH, to the POOR LAW COMMISSIONERS.

GENTLEMEN, *Lambeth Workhouse, February 28, 1842.*

I AM directed by the Board of Guardians to forward, for your information, a copy of a report from Mr. Adams, master of this house, as to the conduct of a number of male casual poor admitted into the workhouse on Wednesday last, and whose riotous behaviour induced him to take them before the Police Magistrate at Union Hall, together with the magistrate's decision thereon.

I am also desired to call your attention to the statement reported in the *Times* Newspaper of the 25th instant relating thereto, and respectfully to solicit your advice and opinion how the master is to act under similar circumstances.

I have, &c.,

ROBERT WATMORE, *Clerk to the Guardians.*

Her Majesty's Poor Law Commissioners,
 &c. &c. &c.

Enclosure in the foregoing Letter.

SIR,

February 26, 1842.

ON Wednesday evening last, 44 males were admitted for the night into the receiving-ward of this house, 22 of the number being admitted by one overseer.

During the night they were extremely noisy and riotous, and at day-light it appearing that 13 young men and lads had torn their clothes to small pieces for the express purpose of obtaining others, I considered it my duty to take them to Union Hall, when clothed with such old clothing as the house afforded.

In deciding upon the case, the magistrate stated that, as they had not been regularly admitted, but only as vagrants for the night, he had no power of punishing them under a clause of an Act of 55 Geo. III., c. 137; and after being admonished, they were discharged, with the exception of Thomas Brown, against whom a charge of theft was preferred by one of the parishioners. I beg to state, that out of the 13 persons who destroyed their clothes, only two belonged to the parish.

I remain, &c.,

Robert Watmore, Esq.

WILLIAM ADAMS, *Master.*

II.—LETTER from the POOR LAW COMMISSIONERS to the BOARD of GUARDIANS of the PARISH of ST. MARY, LAMBETH.

Poor Law Commission Office, Somerset House,
March 7, 1842.

SIR,

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 28th ultimo, in which you forward to them a copy of a report from the master of the Lambeth Workhouse, as to the conduct of several male casual paupers in the workhouse, whose riotous behaviour induced him to take them before the police magistrate at Union Hall, together with the magistrate's decision thereon; and you request the advice and opinion of the Commissioners how the master is to act under similar circumstances.

In reference to the magistrate's decision in the case of the paupers alluded to, without a statement of the reasons which induced the magistrate to hold that the 55 Geo. III., c. 137, s. 5, did not apply to unsettled paupers lodged for one night in the workhouse, and who behaved there in a very noisy and boisterous manner, preventing other inmates from sleeping, and who destroyed their clothes with a view to compel the parish to supply them with others, it may not be possible to appreciate the force of his objection.

The acts complained of are two: first, the boisterous and noisy conduct; secondly, the destruction of the clothing, with a view to compel the parish to supply them with new.

As to the first.¹ But for the doubt entertained by the magistrate, it would have appeared to be unquestionably within the 5th section of the 55 Geo. III., c. 137. That statute recites, that "Whereas persons maintained in public workhouses sometimes refuse to work, or are guilty of drunkenness and other misbehaviour, and by the laws in being no sufficient punishment is provided for such offences;" and it proceeds to enact, "that any person or persons maintained in any public workhouse or workhouses, established for relief, maintenance, and employment of the poor, who shall be guilty of drunkenness or other misbehaviour," being lawfully convicted, shall be punished, &c.

In regard to the persons affected by the enactment, there appears to be no limit as to whether they are settled or non-settled poor, whether permanently chargeable or temporarily; the words are quite general, "any person or persons maintained." Perhaps it may be considered that the word "maintained" implies some greater continuance of relief than for a night, or more extensive relief than shelter and food; but there is nothing apparent in the Act to restrict its operation to the case of those permanently relieved or wholly supported by the parish. Far the greatest amount of relief is required and administered to those whose necessities are both temporary and partial; and if the Act does not apply to these, impunity for misbehaviour will be afforded to far the most numerous class of poor; and so far as those poor are concerned who only require shelter and food for a night, to the class which is much the most disorderly and refractory, including vagrants and tramps, while, inasmuch as the provision is more or less restricted to those permanently or entirely destitute, punishment is provided for the disabled and decrepit, who are least likely to be guilty of misbehaviour of a violent kind. The persons complained of in the present case were maintained and relieved for the time for which they sought relief, and according to their apparent necessities, and would have been maintained and relieved for as much longer as their necessity had been made apparent. It is difficult to conceive that it makes any difference in the offence, or that the Act intended that it should be a subject of consideration at what time the relief was about to cease, or what was the extent of relief which would have been required. On the other hand, it is quite apparent that the misbehaviour of temporary paupers is in every way, at least, as probable an injury and as prejudicial to the inmates of the workhouse and its management, as that of any other class, and therefore as much within the object of the Act as the misbehaviour of any persons more permanently and entirely destitute. Supposing, for the foregoing reasons, that the objection is not as to the persons, there may be a difficulty as to the place in which the offence was committed; but there appears to be no room for doubt that the workhouse of the parish of Lambeth is a "public" workhouse, established for the relief, maintenance, and employment of the "poor." Again, as to the nature of the offence: whatever doubt there might be on the subject of the destruction of the paupers' clothes, if effected in a quiet and peaceable manner, and without any intention of extorting a supply from the parish, not otherwise judged necessary, there would appear to be no doubt that such boisterous conduct, as that which appears to have been proved, was such a misbehaviour as is contemplated by the statute, which requires drunkenness to be punished in

the same manner, and thereby appears sufficiently to indicate that it at least contemplated that kind of misbehaviour which consists in violent, refractory, and noisy conduct, such as is the usual effect of drunkenness.

The Commissioners do not, therefore, see any such difficulty as to the application of the Act to the disorderly conduct complained of, as they presume must have weighed with the magistrate; and for this reason the Commissioners are not in a condition, without further information as to the nature of his difficulty, to lay a case before the law officers of the Crown for their opinion, or to propose any legislative remedy, which necessarily implies a recognition of some defect in the existing law.

But as regards the destruction of clothes, if that had taken place in a peaceable manner, and if the obvious purpose or effect of the conduct had not been to charge the parish, it might perhaps have been difficult to prove it to be misbehaviour within the provision of the Act. But the Act not only includes active misbehaviour—drunkenness,—but extends to quiet resistance—the refusing to work, although that work may be quite profitless to the parish. In this case there is active mischief; in the first place as regards the pauper's own property, which perhaps would not make it an offence, but with the immediate and intentional effect of casting a burden on the parish. It might be a doubt whether or not this behaviour amounted to a misdemeanor, being a contrivance to charge a public fund unnecessarily; but there appears to be very little doubt that it comes within the much more wide description of “misbehaviour.”

However, the Commissioners consider that, this being a kind of misconduct not common when the Act was passed, it would be proper, if it should be found that the difficulty felt by the magistrate was on this ground, that the opinion of the law officers of the Crown should be obtained on the subject.

The Commissioners recommend, therefore, that if any similar case should occur, the offenders should be again taken before the magistrates; that the charge for violent misconduct should be kept distinct from that of destroying the clothing; that they should be charged severally under the 55 Geo. III., c. 137, s. 5; that the destruction of the clothing should be first charged, and, if that fails, that the other charge should be preferred; and that if the magistrates express any difficulty, the nature of that difficulty should be as precisely ascertained as possible, with a view to a statement of a case for legislative remedy.

I am, &c.,

E. CHADWICK, *Secretary.*

*Robert Watmore, Esq., Clerk to the Guardians,
Lambeth Workhouse.*

III.—LETTER from the MAGISTRATES of the POLICE COURT at GREENWICH to the POOR LAW COMMISSIONERS.

GENTLEMEN, *Police Court, Greenwich, March 23, 1842.*

THE cases brought before us, of mischief and misbehaviour by persons received into the vagrant ward of workhouses, are become so numerous, and the embarrassment we feel as to the legal mode of

dealing with them is so great, as to induce us to make a representation to you, with the view of the opinion we have formed being laid before the law officers of the Crown to be confirmed or corrected, or that a formal regulation should be issued by you on the subject, and which, after receiving the sanction of the Home Secretary and of Parliament, may, as directed by the Poor Law Act, have the force of legal enactment.

The immediate occasion of addressing you is that of 11 men of all ages, not one of whom belonged to or claimed relief as parishioners, or beyond the night's lodging, but had walked into the parish, and at once required of the relieving officer an order for lodging for the night, which was given them, and they were received into what is called the vagrant ward, and in the course of the night they cut to pieces every article of their own clothing, and were found in the morning in a state of perfect nudity. The object clearly was that they might obtain, before being turned out, new clothing from the parish.

Upon this the question arises, not whether it was misbehaviour (for of that, on account of the indecency alone, we have no doubt), but whether the offence was committed by persons who could be deemed to be "received and maintained" in such workhouse within the meaning of 55 Geo. III., c. 137, s. 5; we cannot but consider that the Act ought to be construed with reference to the state of things at the time of its passing in 1815. And the maintenance there intended seems *ex vi termini* to be of some continuance in a place of permanent relief as parishioners, or in the case of strangers and casual poor, until removal to their own place of settlement; and that it never was the practice, or probably in contemplation of the Legislature, that poor houses should be used as places of nightly shelter, or of reception for vagrants; indeed it may be questioned whether relief to vagrants as such, and *eo nomine*, would have been a legal administration of the parochial funds under the old law. In the next place, it seems to us quite clear that the Poor Law Commissioners, by 5 and 6 Will. IV., s. 15, are enabled to make any regulations for the relief and management of the poor, whether settled or casual, within or without the house, and they may thereupon direct a ward to be assigned, and relief to be therein given, to this very class of persons, viz., destitute persons found in the parish wanting food and shelter, and not having been found committing any act for which they might be charged as vagrants; and further, what labour shall be exacted from such persons, and if such regulation were to direct that they were to be, in the words of the 55 Geo. III., received and maintained in such and such a manner, there could be no doubt of such persons falling then within the words, and therefore within the penalties of the 55 Geo. III., c. 137, s. 5. But until such formal regulation shall have been issued by the Commissioners, and sanctioned as required by the Poor Law Act, it seems very dangerous for magistrates to deal with the class of persons in question, "as poor persons received and maintained in public workhouses," within the intent and object of 55 Geo. III., and to punish them for misbehaviour therein. Accordingly, under these difficulties, and until the promulgation of such rule having the force of law, we feel obliged to decline convicting for many acts, which otherwise would be clearly punishable, like the present. It has been stated to us that, in the house

of relief at Peckham, there have been, during the last year, upwards of 26,000 persons of this description so nightly relieved, and in our own district, the Union of Greenwich, a very large number. The evil is got to such a head, and the frauds practised by vagrants on the parishes become so serious, that we hope no apology is necessary for our submitting these points for your consideration.

We are, &c.

W. GROVE,
HENRY JEREMY.

To the Poor Law Commissioners.

IV.—LETTER from the POOR LAW COMMISSIONERS to the MAGISTRATES
of the POLICE COURT at GREENWICH.

Poor Law Commission Office, Somerset House,

GENTLEMEN,

March 26, 1842.

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 23rd instant, and to thank you for the suggestions and information it contains.

The Commissioners cannot acquiesce in the view entertained by you, that any doubts which exist with regard to the meaning of the word “maintained,” in the 55 Geo. III., c. 137, could be set at rest by an order issued by them. The Commissioners are, no doubt, authorized to issue orders regulating the relief of the poor, but they cannot think that any order of theirs would give to the word “maintained,” or any other word used in a statute, a sense different from that which it properly bears, whatever that sense may be. If the persons referred to in your letter are not affected by the terms of the Act of Parliament already, no order of the Commissioners, whatever else it might establish as to the relief of such persons, would bring them within the operation of that particular statute.

The Commissioners confess that they do not entertain the same doubt as yourselves on the construction of “maintained,” which they conceive to imply nothing more than the kind of relief afforded, *i. e.*, sustenance and lodging, without carrying with it any idea of duration, or of the permanence of such relief.

Whether persons becoming casually chargeable are relievable by the name of “vagrants” seems to be immaterial, since there is no doubt that persons who are destitute in a parish, though not claiming a settlement there, are entitled to relief. The Commissioners think that, independently of all other authorities, the expressions used by Lord Ellenborough, Chief Justice, in the case of the *King v. Inhabitants of Eastbourne, B. and A. 103*, are sufficient to refer to.

The Commissioners are well aware of the difficulties arising from the present state of the relief of casual poor, and whilst they hope that some remedy may be supplied by legislative enactment, they will consider whether their own powers enable them to give facilities for dealing with cases such as reported by you. They would observe that indecency is among the offences specified in Article 25 of their Workhouse Regulations (a copy of which is enclosed), and a breach of which they apprehend, besides bringing the party within the ordinary provisions of the rules themselves for preserving order among the regular inmates of

the workhouse, would subject the offender to be dealt with according to section 98 of the Poor Law Amendment Act.

W. Grove, Esq.

I have, &c.

H. Jeremy, Esq.

E. CHADWICK, *Secretary.*

Police Court, Greenwich.

No. 6.

PAPERS RELATING TO MEDICAL CLUBS ESTABLISHED IN THE
GRANTHAM AND NEWMARKET UNIONS.

I.—STATEMENT of the Payment to each of the Medical Officers of the Grantham Union Self-Aiding Medical Club, for the Year ending May 12, 1841.

Medical Men.		No. of Recipient Members, and Amount due thereon.						Extras.				Total Amount paid as per Medical Return.		
		Adult Males.		Adult Females.		Children.		Vaccination	Trusses	Midwifery	Leeches			
No.		Members	s. d.	Members	s. d.	Members	s. d.	Cases.	No.	Cases.	No.	£.	s.	d.
1		85	..	108	..	177	..	28	2	17	204	60	14	6
2		76	..	80	..	106	..	..	..	19	305	51	9	0
3		14	..	47	..	99	..	47	1	10	54	28	0	0
4		42	..	122	..	182	..	10	1	13	174	54	5	0
5		27	..	68	..	99	..	30	..	12	7	32	0	6
6		28	..	41	..	79	..	21	..	8	21	24	3	6
7		14	..	17	..	12	..	..	..	1	16	7	0	0
8		56	..	83	..	120	..	..	1	12	183	44	6	6
9		2	..	7	..	9	..	..	..	3	10	3	13	6
10		9	..	25	..	32	..	..	..	4	4	10	15	6
11		7	..	29	..	33	..	..	1	5	12	12	5	0
12		83	..	125	..	157	..	3	1	38	121	72	2	0
13		74	..	99	..	141	..	5	1	14	214	51	0	0
Total		517	..	831	..	1,246	..	144	8	156	1,325	451	15	0

Males 517

Females 851

Children 1,246

Total 2,614

CHARLES MILLAR, *Secretary.*

II.—ABSTRACT of the Members and Accounts of the Grantham Union Labourers' Medical Club, at the close of the Third Quarter of the Third Year, February 23, 1842.

Names of Parishes.	Recipient Members.				Subscriptions.						Mid-wifery Cases.	Trusses.
	M.	F.	Children.	Total.	Honorary.			Recipients.				
					£.	s.	d.	£.	s.	d.		
Ancaster	17	54	76	147	7	2	6	12	11	0	7	..
Barrowby	37	84	97	218	17	4	0	21	4	6	10	2
Bassingthorpe and Westby }	13	16	21	50	1	10	0	4	5	6	1	..
Belton	6	6	9	21	3	11	6	1	13	0	..	..
Bitchfield	3	9	15	27	2	17	6	1	17	6	..	..
Boothby Pagnell . .	..	..	..	..	..			..			..	..

Names of Parishes.	Recipient Members.				Subscriptions.						Mid-wifery Cases.	Trusses.
	M.	F.	Children.	Total.	Honorary.			Recipients.				
					£.	s.	d.	£.	s.	d.		
Bottesford	11	31	26	68	5	5	0	6	19	0	6	..
Braceby	2	4	1	7	2	19	0	0	13	0	..	..
Burton Coggles	19	23	34	76	3	4	6	6	16	0	3	..
Carlton Scroope	14	32	54	100	8	7	0	8	8	0	3	..
Colsterworth	28	51	51	130	8	17	6	13	3	6	10	1
Croxton Kerrial	5	18	40	63	7	5	6	3	4	6	..	..
Denton	9	22	27	58	5	10	0	5	7	0	1	..
Easton	13	15	18	46	3	16	0	3	17	6	1	..
Grantham	5	7	6	18	2	5	0	1	15	0	1	..
Great Gonerby	4	6	11	21	6	10	0	1	11	0	..	..
Gunby	11	18	52	81	1	16	6	5	18	0	2	..
Haceby	5	5	19	29	1	11	0	1	15	0	..	..
Harlaxton	3	17	16	36	6	5	0	4	6	0	4	..
Harrowby . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Harston	3	18	28	49	3	15	0	4	12	6	3	..
Haydor	11	24	18	53	1	18	0	5	2	0	2	..
Honington	17	27	31	75	4	5	0	6	13	0	2	..
Hough-on-the-Hill	10	29	56	95	5	2	0	8	5	6	5	..
Humby . . . . .	..	..	..	..	0	5	0	..	..	..	..	..
Ingoldsby	3	8	10	21	3	7	0	1	17	6	1	..
Keisby	6	7	9	22	0	17	6	2	10	0	2	..
Knipton	4	9	24	37	12	0	6	2	6	0	..	..
Lavington or Lenton	3	15	13	31	2	5	0	3	3	0	2	..
Londonthorpe	13	13	15	41	..	..	..	4	3	0	2	..
Manthorpe-cum-Lit- tle Gonerby	2	2	1	5	..	..	..	0	9	0	..	..
Muston	3	22	41	66	6	13	0	5	11	6	3	..
Normanton	13	16	25	54	3	2	0	4	3	0	..	..
Osgodby	7	9	3	19	1	11	0	2	2	6	1	..
Pickworth	9	16	26	51	0	10	0	4	15	6	3	..
Ponton, Great	4	9	17	30	2	12	0	3	13	0	4	..
Ponton, Little . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Redmile	4	12	12	28	6	12	6	2	11	6	1	..
Ropsley	1	18	13	32	4	7	6	3	5	0	3	..
Sapperton . . . . .	..	..	..	..	0	10	0	..	..	..	..	..
Skillington	7	10	4	21	4	4	0	1	18	6	..	..
Somerby	9	15	17	41	4	8	6	4	8	6	3	..
Spittlegate . . . . .	..	..	..	..	0	10	0	..	..	..	..	..
Stainby	6	9	7	22	2	1	6	1	19	0	..	..
Stoke, South	28	21	27	76	2	3	0	6	9	6	1	..
Stoke, North	9	10	23	42	2	15	0	3	2	6	..	..
Stroxton	6	8	13	27	2	10	0	2	1	0	..	..
Welby	21	24	42	87	6	0	0	7	19	0	4	..
Witham, South	12	15	18	45	1	18	6	3	18	6	1	..
Witham, North	4	4	6	14	4	5	0	1	2	6	..	..
Woolsthorpe	15	32	59	106	8	5	0	8	10	0	4	..
Wyville-cum-Hun- gerton	10	11	5	26	4	15	0	2	7	0	..	..
Total	445	831	1,136	2,412	198	18	0	214	4	6	96	3
Last Year	523	852	1,225	2,600	186	14	6	244	16	0	143	7
Increase . . . . .	..	..	..	..	12	3	6	..	..	..	..	..
Decrease	78	21	89	188	..	..	..	30	11	6	47	4

III.—EXTRACT from the PROSPECTUS of the NEWMARKET PROVIDENT INSTITUTION and SELF-AIDING MEDICAL CLUB.

This Institution has for its benevolent object the amelioration of the condition of the labourer; the promotion of his happiness; and encouragement in him of feelings and habits of prudence, providence, and independence.

The provident or friendly branch of the institution enables a labourer to secure for himself, his wife, or for his children, a weekly allowance under the affliction of sickness, as well as an annuity in old age, by contributing to the society a small monthly subscription proportionable to the age and amount of allowance to be insured. Endowments for children also may be effected in this association.

The tables have been calculated by an eminent actuary, and the rules of the institution regularly certified by the barrister appointed by law.

The medical part of the establishment gives to the poor the privilege of selecting their own medical man, thus affording them, at a small cost, the advantages of the best medical and surgical attendance in the district, an advantage which they cannot otherwise procure without a sacrifice of independence by accepting the required assistance from the parish surgeon, or by seeking an order for admission to a hospital.

This institution commenced only on the 1st of August in the present year (1840), and numbers already upwards of *six thousand* ordinary or recipient members in the medical club. The society is supported by subscriptions from the poor themselves, as well as by contributions from the affluent. A donation of not less than 5*l.*, or an annual subscription of not less than 10*s.*, gives qualification to an honorary member.

For the sake of a boundary, the society extends itself as far as the limits of the Newmarket Union, but it is quite independent of the Union in other respects, and has for its grand object the introduction of those principles of independence which will induce the labouring population to cut off their ancient but bitter inheritance,—parish pay and the workhouse.

The co-operation of all persons is earnestly requested in promoting the objects of this desirable association among their poorer neighbours.

The Rate of Remuneration payable by the Society to the Medical Gentlemen who may be selected by the Labourers and their Families for Attendance,

Drugs, &c., viz:—

	£.	s.	d.	
For a man and his wife, together, the annual sum of	0	6	0	of which the labourer subscribes 4 <i>s.</i>
For every member of a family above 16 years of age	0	3	6	„ „ 3 <i>s.</i>
For every member under 16 (all are paid for by the society)	0	1	0	„ „ *6 <i>d.</i>
Midwifery, each case	0	12	6	„ „ †5 <i>s.</i>
Trusses to be provided by the society at cost price				{ of which the la- } one-quarter of
Leeches supplied by the medical officer, each	0	0	6	{ bourer subscribes } cost price.

* Not exceeding five in number.

† One month before confinement.

	£.	s.	d.
Fractures and dislocations of the lower extremities, amputation, or capital operations, each	1	1	0
Fractures and dislocations of the upper extremities, and minor operations in surgery			
	0	10	6

* * Other particulars may be learned from the printed books of the society, which contain also complete tables of the different rates of payment for the several objects at different ages, and also from any of the committee, or from Mr. Faircloth, the honorary secretary of the institution, at Newmarket.

IV.—EXTRACT from the FIRST ANNUAL REPORT of the NEWMARKET PROVIDENT INSTITUTION and SELF-AIDING MEDICAL CLUB.

In presenting to the public the first report of the proceedings of the Newmarket Provident Institution and Self-Aiding Medical Club, the committee desire to express great satisfaction at the success that has attended the provident branch of the institution, 134 persons having effected insurances therein in the short space of three months from its commencement; and, in the most earnest manner, to call attention to the splendid fact that contributions to the amount of 560*l.* 5*s.* 6*d.* have been made to the medical club by the recipient members, and also that the honorary subscriptions for the first year amounted to 288*l.* 9*s.* These sums, however, have not proved adequate to cover the payments to the medical officers and other incidental expenses of the institution; and the committee feel called upon to state that, in some parishes, the annual contributions were insufficient to liquidate the proportionate demands made upon them. It is anxiously hoped by the committee that proprietors, occupiers, and rate-payers in general, will take this important circumstance into their consideration, in order that the benefits which, under the blessing of divine providence, have already been derived from the institution may be substantiated and maintained, that the labouring classes may be confirmed in the honest feeling of independence which the institution is so much calculated to introduce among them, and that they may have proper and efficient relief when accident or disease invades their humble dwellings.

The committee especially direct the attention of the rate-payers to the circumstance that, in subscribing annually to the Labourers' Self-Aiding Medical Club, while they testify the benevolent feeling of their hearts, their own interests are not prejudicially affected, as may be proved by a diminution in the medical expenses of the Newmarket Union to the amount of 150*l.* since the establishment of the club. The committee beg to advert, with pleasure, to the valuable and zealous services of the local managers, and conclude with an anxious request that they will persevere in their exertions in furthering the interests of the institution in their respective districts.

V.—NEWMARKET MEDICAL CLUB for Independent Labourers.—1840-41.

Parishes.	Number of Reci- pients.	Medical Officers' Claim.	Amount Subscribed by Recipients.	Amount of Annual Subscriptions (Honorary).	Deficiency of Annual Subscriptions.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Ashley	193	39 3 0	17 1 0	17 2 0	..
Burwell	460	68 15 0	40 12 0	6 15 0	21 8 0
Boro' Green	128	17 9 0	10 15 6	6 7 0	0 6 6
Brinkley	128	18 5 6	11 13 6	5 0 0	1 12 0
Cheveley	260	44 0 6	25 6 0	18 14 6	..
Chippenham	156	23 13 0	14 18 0	4 12 0	4 3 0
Dalham	36	5 7 6	2 13 0	3 0 0	..
Dullingham	141	20 15 6	14 19 6	5 0 0	0 16 0
Exning	454	65 3 0	39 14 6	25 5 6	0 3 0
Fordham	246	39 17 6	23 4 0	17 11 0	..
Gazeley	299	39 18 0	23 8 6	16 5 0	0 4 6
Isleham	172	22 2 0	17 17 0	1 16 0	2 9 0
Kirtling	359	59 2 0	34 16 6	19 0 0	5 5 6
Kennet	84	16 13 0	9 3 0	7 0 0	0 10 0
Landwade	21	5 1 0	2 19 0	3 0 0	..
Ledgate	82	13 14 0	8 2 0	5 13 0	..
Moulton	162	23 11 0	14 6 0	9 5 0	..
Newmarket, St. M. . .	512	77 18 0	46 19 6	14 14 0	16 4 6
Newmarket, All Saints	162	25 12 0	16 19 0	6 10 0	2 3 0
Stetchworth	223	34 0 6	18 4 0	9 10 0	6 6 6
Swaffham Prior . . .	200	38 4 0	21 11 6	11 0 0	5 12 6
Snarlwell	150	25 10 6	14 19 0	1 11 0	9 0 6
Sopam	773	120 19 6	68 6 6	45 14 6	6 18 6
Westley	91	12 10 0	7 13 6	4 1 0	0 15 6
Wicken	268	31 1 6	20 14 0	..	10 7 6
Woodditton	344	57 9 0	33 9 6	24 2 6	..
Total	7,258	935 15 6	560 5 6	288 9 0	94 6 0

No. 7.

CORRESPONDENCE BETWEEN THE POOR LAW COMMISSIONERS AND THE BOARD OF GOVERNORS AND DIRECTORS OF THE UNITED PARISHES OF ST. MARGARET AND ST. JOHN THE EVANGELIST, WESTMINSTER, RESPECTING THE WORKHOUSE REGULATIONS OF THOSE PARISHES.

I.—LETTER from the POOR LAW COMMISSIONERS to the GOVERNORS and DIRECTORS.

*Poor Law Commission Office, Somerset House,
December 14, 1841.*

SIR,

I AM directed by the Poor Law Commissioners to request that the Governors and Directors of the Poor of the parishes of St. Margaret and St. John, Westminster, will favour them with a copy of the Report of the Committee appointed to inquire as to the manner in which the paupers of those parishes are employed, and their labour

enforced, together with a copy of the evidence appended to such Report.

I am, &c.,

E. CHADWICK, *Secretary.*

W. T. Restell, Esq., *Clerk to the Governors and Directors of the Poor of St. Margaret and St. John, Westminster.*

II.—LETTER from the GOVERNORS and DIRECTORS to the POOR LAW COMMISSIONERS, with REPORT of a COMMITTEE of the GOVERNORS and DIRECTORS.

Parishes of St. Margaret and St. John the Evangelist, Westminster, Board Room, December 16, 1841.

SIR, I AM directed by the Board of Governors and Directors of the Poor of the above-named parishes to acknowledge your letter of the 14th instant, and in compliance with the order of the Board, I forward herewith a copy of the Report of the Committee appointed by the Board "To report upon the method at present adopted to enforce the work from paupers," &c., together with a copy of the evidence appended to such report; and, as further ordered by the Board, an extract from the minutes of the Board of Thursday, the 9th instant, relating to the explanations of the overseers.

I am further directed by the Board to request of the Poor Law Commissioners that they will favour the Board with a copy of any communication forwarded to them on the matters referred to in your letter aforesaid.

I have the honour, &c.,

W. T. RESTELL, *Clerk to the Board.*

E. Chadwick, Esq., *Secretary,*
Poor Law Commission Office, Somerset House.

Enclosure in the foregoing Letter.

Parishes of St. Margaret and St. John, Westminster,
Board Room, November 29, 1841.

TO THE GOVERNORS AND DIRECTORS OF THE POOR, &c.

THE Committee appointed by resolution of the Board of the 25th instant, "To report upon the method at present adopted to enforce work from paupers," &c., met this day; present:—

Mr. Forty,
Mr. Wilson,
Mr. W. Burridge, jun.,

Mr. Vigers,
Mr. M'Bain.

Your Committee report,—That from the inquiry they made, the following facts appear fully established:—

That in order to enforce a maximum of labour, some of the paupers have been confined daily in their work-rooms; those in the women's work-room from the 22nd September last to the 23rd November instant inclusive; those in the men's work-room from the 15th to the 23rd November inclusive. That the order for locking them up until they had completed the labour required was given by Mr. Overseer Dethridge.

That on Tuesday, the 23rd November, Mr. Overseer Ginger ordered the doors of the work-rooms to be unlocked; but that on Thursday, the 25th November, Mr. Dethridge countermanded the order of Mr. Ginger, and had them again locked up.

That during such confinement a pail was used in each work-room by the work-people to relieve the calls of nature, which they complained of in consequence of the offensiveness thereof.

That in addition to such confinement, such paupers have been deprived for a period of time of a portion, and in the case of Douglas Coutts, of the whole, of the food directed by the dietary of the house.

That a woman named Margaret Heelis was unable to pay that attention which your Committee consider to have been proper to her sucking child in consequence of such confinement.

That the matron appears to have neglected to inspect and attend to the female paupers so confined, from an erroneous impression that she had no right to interfere with the orders of an overseer, notwithstanding her duty was plainly pointed out by the Duties Committee Report, page 15.

That the man Coutts solicited Mr. Ginger to allow him to be taken before a magistrate and punished, if he had done anything wrong, and not to be kept without food, which request was refused; which refusal the Committee exceedingly regret, considering it might have led to very serious consequences; at the same time your Committee highly approve of the attempt of the overseers to enforce work from all able-bodied paupers, although they think that the measures adopted to obtain so desirable an object have been highly improper.

Your Committee feel that, after the resolution of the Board last Thursday, it is unnecessary that they should express an opinion as to the legality or otherwise of confining the paupers, or offer any suggestions on that head; but, in reference to the other matters that have come under their notice, they recommend—

That in future every case of disobedience to any orders of the officers be dealt with in such a way as the Board may direct.

That no pauper should, under any circumstances, be deprived of his full quantity of bread, agreeable to the dietary; and if it should be found essential to the preservation of order in the house to deprive any pauper of a portion of his allowance of meat or soup during the intervals of the meetings of the Board, such deprivations, with the reasons thereof, be reported to the Board at their first subsequent meeting.

Your Committee append to their Report a copy of the evidence given by the various parties they deemed it necessary to examine.

W. FORTY, *Chairman.*

Evidence taken before the Committee.

Monday, 29th November, 1841.

Present:—

Mr. Forty, (in the Chair).

Mr. Wilson,

Mr. Wm. Burridge, jun.

Mr. Vigers,

Mr. M'Bain.

Read the resolution of the Board appointing the Committee.

Mr. ELLIOT, the master of the workhouse, called in. He stated that—Two pounds and a half of oakum is given to each young and able-bodied pauper, the first thing in the morning, about seven o'clock; when they had picked that, they had half their allowance of food, their breakfast, but which was not until about dinner time with the other paupers, so they had no breakfast until others had their dinner; then they had two pounds and a half more oakum to pick, and the remainder of their day's allowance when done.

Question.—How many are compelled to do five pounds per day?

Answer.—Three men—Cutts, Tree, and Ogden—and three boys.

Tree always performed his work and had his allowance.

Cutts came in 6th November in great distress. The Rev. Mr. Style had found him in Rochester-row, and recommended his immediate admission, which was granted; his wife and three children were also admitted on the same day, and an order of removal was obtained to St. Nicholas Acons, City of London, which is appealed against; he was never in the workhouse before. On the 15th November he was set to pick oakum; tasked to do five pounds; he had not been saucy, or behaved improperly; he did five pounds per day up to the 19th (Saturday); the 20th he only did two pounds and a half, and had his full allowance of food; he had full allowance on Sunday, also on Monday; but on Tuesday only half allowance, having picked only two pounds and a half of oakum; on Wednesday he did no work, and therefore had no food; Thursday no food, until the meeting of the Board.

Question.—What was half an allowance of food?

Answer.—Six ounces of bread and half an ounce of butter.

So that from Tuesday afternoon until Thursday evening, he had only six ounces of bread and half an ounce of butter. He refused on the 20th to do more than two pounds and a half of oakum, in consequence of the other men leaving off at 12 o'clock; he complained on Monday to myself and the overseer that the oakum was hard to pick, being knotty and tarry; I did not consider it so. On Monday (the 22nd), the same day, his food was stopped until he did his work, by Mr. Ginger's order.

About a fortnight ago Mr. Dethridge ordered me to lock up all those who were tasked until they had done their work; they were to have half their allowance of food, bread and cheese, when they had done two pounds and a half of oakum, and the rest of their allowance when they had finished five pounds.

Question.—Who have been confined?

Answer.—The men were under lock and key from seven o'clock in the morning until five o'clock at night, and this lasted about a fortnight; does not know of the introduction of a pail.

JAMES HALL called in. He said,—I am superintendent of the oakum picking. It is served out ready to pick; two pounds and a half at seven o'clock in the morning, and two pounds and a half more about 12 o'clock. The women have been also under this arrangement to do five pounds as a day's task since 22nd September last.

The man Tree, from the commencement, has always done his task.

The man Cutts commenced on 15th November, and up to the 19th he did the allowance; on the 20th did two pounds and a half, 22nd two pounds and a half, 23rd 2 pounds and a half; 24th none, 25th none, 26th two pounds and a half, 27th two pounds and a half.

He had his breakfast and full allowance of food up to Monday 22nd instant inclusive; on Tuesday he had no breakfast, but six ounces of bread and half an ounce of butter. Wednesday he had no food, Thursday none, until after he left the Board; the reason he gave on Saturday for not doing his work, was because it was tarry and difficult. My orders from master and Mr. Dethridge were, that no one tasked should be let out until they had done their work.

The task-work of the men commenced on the 15th November, and I was ordered to lock them up, and put a pail for their use, for the calls of nature, by Mr. Overseer Dethridge; he was alone; it was emptied every night when they left to go to bed. The men complained to Mr. Overseer Ginger about being in this place with the pail on Tuesday the 23d instant; it had remained there ever since the 15th, and during all those days they were confined. I had orders from Mr. Overseer Dethridge to keep the place

locked, and not let them out until they had completed their task, or bedtime.

The men expressed great dissatisfaction at being locked up. Coutts and Ogden complained very much; they said they were not prisoners, and that they did not mean to be locked up. I reported this to the master, and he said he could not help it. They asked to go to the privy; I let them go when I was there; I believe the pail was used offensively by the boys; the ages of the boys were, Gadsden 17, Knight 14, and Gould 12; Gadsden was a bad boy, and was put into the men's places made for refractory paupers; those places were two square places at the back of the insane ward. I put those people in who came in for the night, and were ordered to pick one pound and a half of oakum before they went out. As each one had picked that quantity, they had 12 ounces of bread and one ounce of cheese for breakfast. Knight was a bad boy, racketty and unruly; Gould the same; the man Ogden was an abusive fellow; Tree was a willing man; Coutts was a very abusive man; he called me bad names after he was locked up; before that he had behaved very civil. In consequence of the complaints made to Mr. Ginger by Coutts and the others, that the offensive use of the pail was enough to breed infection, on Tuesday last Mr. Ginger gave orders that no place should be locked up, and the pail be taken away; afterwards Mr. Dethridge gave counter orders that the pail should be replaced (on Thursday morning), and that they should be locked up again.

The women's names who have been placed to pick oakum are as follows:—

Philippa Smith,	Matilda Bradford,
Hannah Newton,	Sarah Corncross,
Mary Wilson, a widow with five children,	Louisa Brewer,
Margaret Heelis,	Honora Connor,
Susannah Emberson,	Sarah France.

The women's work commenced on the 22nd September last; there were two women on that day; there are six now at work; a woman named Ogden has been put on to-day; they were expected to do five pounds per day; they did not do it; one and a quarter, one and a half, and two and a quarter pounds was the quantity they did up to the 15th October, and then they began to do five pounds; from 22nd September I was ordered by Mr. Dethridge to lock these women up until they had done their task; master ordered Betsy Brett to put chamber-pots, and she put a pail instead; there was only one; I have seen it; the women themselves emptied it; I locked up at daylight in the morning, and have kept them locked up until eight o'clock at night, candlelight; none of them finished their work before that hour, until 4th October, but after that time they have got their work done by between four and five o'clock, when they were all let out; this locking up continued until 23rd November, when Mr. Ginger ordered its discontinuance. When the women did not do the five pounds, they had not full allowance of food; from 22nd September to 4th October no women on task-work had more than half an allowance, because not any of them had done the quantity fixed.

BETSY BRETT said,—I was admitted 12th May, 1840; the master told me to go now and then to look to the women. I went first about 23rd September. I was ordered to take a convenience for the women by the master; I took a chamber-pot, and a pint pot, and a white jug with some water. I know they have a pail, which they use as a convenience for the calls of nature, but do not know where they got it from. At the time I attended them the door was kept locked.

MARGARET HEELIS. I have been put to pick oakum ever since 21st October last; whenever I failed in doing the quantity, I had half allowance of food. I failed because occasionally it was bad and hard to pick. Previous to last Thursday fortnight was locked up constantly; could not get

	Smith.	Cornercross.	Wilson.	Heelis.	Brewer.
	lbs.	lbs.	lbs.	lbs.	lbs.
October 11 . . .	5	..	..	..	..
„ 12 . . .	5	..	..	..	..
„ 13 . . .	2 $\frac{1}{2}$	..	..	..	..
„ 14 . . .	2 $\frac{1}{2}$	2 $\frac{1}{2}$	..	..	..
„ 15 . . .	5	5	..	..	..
„ 16 . . .	2 $\frac{1}{2}$	2 $\frac{1}{2}$	..	..	..
„ 18 . . .	5	3 $\frac{1}{2}$	..	..	..
„ 19 . . .	5	11.	..	..	..
„ 20 . . .	2 $\frac{1}{2}$	„	2 $\frac{1}{2}$	..	..
„ 21 . . .	5	„	2 $\frac{1}{2}$	2 $\frac{1}{2}$	..
„ 22 . . .	5	„	5	5	..
„ 23 . . .	5	„	5	5	..
„ 25 . . .	2 $\frac{1}{2}$	„	2 $\frac{1}{2}$	2 $\frac{1}{2}$	..
„ 26 . . .	5	„	5	5	..
„ 27 . . .	2 $\frac{1}{2}$	„	5	5	5
„ 28 . . .	5	„	5	5	5
„ 29 . . .	5	„	5	5	5
„ 30 . . .	2 $\frac{1}{2}$	„	2 $\frac{1}{2}$	5	5
Nov. 1 . . .	2 $\frac{1}{2}$	2 $\frac{1}{2}$	5	5	5
„ 2 to 25 .	5	5	5	5	5

out; the chamber-pot was broken, and we had a pail for the calls of nature ever since I went to that work. The matron never came to see us but once. The visiting governor came once; I believe his name was King. We were locked up from seven o'clock in the morning until eight o'clock in the evening, but I got my quantity of work done earlier after a time, but not picked in the way it should be; we were not allowed to go out. I have a baby now seven months old; it was brought down to me to suckle; I was not allowed to go out and suckle it; and I had to take the child out of the warm bed in the nursery after I had done my work at night, and to take it across the cold yard, and then I had to undress it in the cold bedroom, besides disturbing others who had been at work all day. I have been obliged very early to get up and dress my child in the bedroom, and take it to the nursery to get to the oakum-room by seven o'clock. I came here for the support of my child, and was willing to do anything. The matron spoke to me, and said it was a great pity I should be wasting my time there. I was brought up in the Grey Coat School, and received a good education there. I had a good character until I left my place in Soho Square. John Pratt, a porter, 33, Ogle Street, and who lived with my master 12 years, is the father of my child, but he is a married man. I did not know that then.

MARY WILSON said,—I have been in the house six weeks to-day, and been employed constantly picking oakum. I had only half an allowance the first day; bread six ounces, and cheese one ounce; the first night I was put in probation ward, and had no food neither for myself nor children; I had tea before I came in at my sister's. The following morning I had breakfast and dinner; the children were put in the nursery, and I in the hall.

I had no breakfast the following day, but had a little bit of bread about 11 o'clock. I did not have anything more to eat until three or four o'clock the day following in the afternoon, and then had my full allowance of food. Since then, I have done full quantity of work, and had full allowance of food. I have always been locked up in the oakum-room from morning to night until a week or so back; had no convenience for the calls of nature, except a pail; could not get out; the pail was dreadfully offensive; never saw the matron come round but once, and then she had a gentleman with her.

PHILIPPA SMITH said,—I have been in the house about three months. I am aged 18; have been picking oakum about six or seven weeks; when I could not do five pounds of oakum, could not get food; when I failed I had only six ounces of bread; could not do it at first, because I had not been used to it; now I can do it; we were locked in. The place was very close and offensive, owing to a pail in which we all did the calls of nature, and the place being constantly locked; never did anything refractory.

The matron called in.

CHAIRMAN said—We understand the women have been locked up who were put to pick oakum.

Answer.—It is so. The matron then said, I only went once to that place, because I have been ill; I understood, when they were locked up, that I had no power over them. I have applied to have them for hard work, to clean the house, but have been refused. I applied to Mr. Dethridge for Cornercross, and he said he was determined they should continue picking oakum.

Question.—In what way are these paupers refractory?

Answer.—Wilson is, I believe, merely troublesome for relief; won't keep out. Heelis is like her. Brewer I know nothing about. I know Cornercross to be idle and insolent. Smith is a worthless, idle girl. Heelis is the only one who has to suckle a child; I have no complaint to make against her; at the wash-tub and in the needle-room I always found her civil and willing to work; her only fault is that she is troublesome, and will not keep out of the house; I know nothing of the convenience for the calls of nature.

Upon it being stated to the matron that the woman Heelis had to take her child as she had described, the matron said she knew nothing of it; she had not looked to those women, considering that with the overseer's orders she had no right to interfere; but had I known (the matron said) that she was at work until eight o'clock at night, unable to get to her child, I should have interfered.

DOUGLAS COUTTS said—On Saturday (the 20th instant) and Sunday I received full allowance. On Monday I received half an allowance. I had two pounds and a half of oakum to do to make up my Saturday's quantity, which I did not get finished until four o'clock on Monday, and then I had only six ounces of bread and half an ounce of butter. On Tuesday I had no breakfast nor dinner, but at four o'clock in the afternoon I had six ounces of bread and half an ounce of butter. On Monday Ogden had only the half allowance, same as myself. On Wednesday I had no food. On Thursday none, until after I had left the Board. On Tuesday my wife sent to me a small piece of bread, by my little boy, which he brought to the railings to me. Mr. Ginger had before this ordered the door to be unlocked. On Wednesday morning I had some gruel from one of the men, who gave it to me on the sly, going without himself, and saying he should be reported to the Board if it were known. I had nothing else from any source on that day. I was not let out to go to the privy; one of the men attempted to get out, but Hall forced him back again; many complained of the offensiveness of the pail, especially when we were obliged to shut the skylight to keep out the rain. I asked to be allowed food, or to go out to go before a magistrate, if I had committed myself, or done anything wrong; Mr. Ginger said, "No, we have got you here, and we will do as we like with you." I said, "I demand to go before a magistrate." I then said, "I would not be here to be starved; I would do something that would send me for three months; I would go before a magistrate."

The Master (Mr. ELLIOT) recalled. He said,—On Monday Coutts had twelve ounces of bread and one ounce of butter, and a pint and a half of soup. Read over to him the last part of Coutts' statement relative to the conversation with Mr. Ginger. The Master said "It is quite correct; all the conversation occurred, and nearly in the words Coutts has stated, as well as I can recollect."

Extract from the Minutes of the Board of Governors and Directors of the Poor of the Parishes of St. Margaret and St. John, Westminster.

Thursday, 9th December, 1841.

The Board met at four o'clock, pursuant to resolution of the last Board, to take into consideration the report of, and evidence taken before, the Committee appointed by the Board on the 25th ultimo, "to report upon the method at present adopted to enforce the work from paupers," &c.

Read the evidence and the report.

The Board heard the explanations of the overseers thereon; and the disavowal of Mr. Overseer Dethridge of the orders stated (in the report of the Committee and in the evidence appended thereto) to have been made by him, who also stated that the officers had at their weekly meeting further investigated the matter, and re-examined some of the witnesses examined by the Committee; and that the evidence given before the officers at such meeting was at variance with that given before the Committee.

III.—LETTER from the POOR LAW COMMISSIONERS to the GOVERNORS and DIRECTORS.

Poor Law Commission Office, Somerset House,

SIR, *24th December, 1841.*

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 16th instant, forwarding a copy of the report of the Committee appointed by the Board of Governors and Directors of the Poor of the united parishes of St. Margaret and St. John the Evangelist, Westminster, to report upon the method at present adopted to enforce the work from paupers, &c., together with a copy of the evidence appended to such report, and an extract from the minutes of the Board of Thursday, the 9th instant, relating to the explanation of the overseers. I am also directed to state that the facts stated in the evidence taken by the Committee, and admitted and commented upon in the report of that Committee, appear to the Commissioners to be such as to render it their imperative duty to issue rules and regulations for the government of the workhouse of the united parishes.

The Commissioners entertain no doubt that a power of issuing such rules and regulations to the united parishes, although governed by a local Act, has been conferred upon them by the 15th, 21st, and 42nd sections of the Poor Law Amendment Act.

It is true that the Court of Queen's Bench decided, in the case of *St. Pancras*, that the Commissioners had not a power of creating a new Board of Guardians, where there already existed a Board of Guardians under the provisions of a local Act; but that Court in the same case fully admitted the power of the Commissioners to control all Guardians and vestries in the management of the relief of the poor, and to issue regulations and orders for the management of every parish.

In pursuance of this power, the Commissioners issued an order regulating the admission of destitute persons into the workhouse, which was addressed to and received by the Governors and Directors of the united parishes on the 6th August last; and this order is now in force in the united parishes.

Before the order is actually issued, prescribing the regulations above referred to, the Commissioners will instruct their Assistant Commissioner for the metropolitan district to confer with the Governors and Directors upon the subject.

The Commissioners desire to remark, with reference to the regulations defining the duties of the officers which the Commissioners understand to have been made during the present year by the Governors and Directors, that as they have not been submitted to, and confirmed by, the Commissioners, according to the requisitions of section 22 of the Poor Law Amendment Act, they are not binding upon the officers or the paupers, and would not be recognized by the justices or any of the courts of law.

I have, &c.

EDWIN CHADWICK, *Secretary.*

W. T. Restell, Esq., Clerk to the Governors and Directors of St.

Margaret and St. John the Evangelist, Westminster.

IV.—LETTER from the GOVERNORS and DIRECTORS to the POOR LAW COMMISSIONERS.

Parishes of St. Margaret and St. John, Westminster,

SIR, *Board Room, 29th December, 1841.*

THE Board of Governors and Directors of the Poor of these parishes met this afternoon in order to consider your communication of the 24th instant, and to come to such resolutions thereon as the Board might deem requisite.

I am directed to enclose to you copies (No. 1 and 2) of two resolutions come to by this Board, which are applicable to some portions of your communication, and one of which amounts to the expression of an opinion by the Board differing from that entertained by the Poor Law Commissioners as to their right, under existing circumstances, to issue rules and regulations for the government of the workhouse of these parishes; and I am to observe, that the Board do not consider that the Court of Queen's Bench have admitted the power of the Commissioners claimed to be exercised in the present instance.

With reference to the order of the Commissioners, alleged in your letter to have been addressed to and received by this Board, I am directed to state that the Board did not recognize or dispute the power of the Poor Law Commissioners to make such an order, inasmuch as the Governors had long previously made an express rule of a similar description, and which was in force at the time of the Poor Law Commissioners' order.

I am directed by the Board to communicate that they do not desire the proposed conference with the Assistant Commissioner, as the Board have taken measures for re-considering and completing rules, which they believe will be for the benefit of the parishioners, as well as of the paupers under the care and management of the Board.

I am also to state, that as to the remark of the Poor Law Commissioners on the Regulations of the Board, defining the duties of the officers, those regulations were considered ample for every purpose for which they were designed, without the sanction or assistance of the

Poor Law Commissioners, as the Board had the power of discharging any officer who infringed the orders so made.

The Board cannot help remarking that it appears by an extract from the minutes of the Board of the Poor Law Commission, dated the 6th August last, that the Commissioners had been furnished with a copy of the regulations lastly referred to; but no intimation of their inefficiency, on the grounds stated in your letter of the 24th instant, has been heretofore conveyed to the Board.

I beg to subscribe myself, &c.

W. T. RESTELL, *Clerk to the Board.*

E. Chadwick, Esq., *Secretary,*
Poor Law Commission Office, Somerset House.

No. 1.

Resolved,—That inasmuch as this Board is possessed of all necessary powers and authorities to make rules, orders and regulations for the governing, employing, and regulating the poor of these parishes, and which powers are recognized by the Poor Law Amendment Act, subject to the approval and confirmation thereof by the Poor Law Commissioners, this Board is of opinion the contemplated interference of the Poor Law Commissioners is premature and unnecessary, and that such interference be not acquiesced in.

No. 2.

Resolved,—That it be referred to a Committee to inquire what rules and regulations are in existence for the governing and regulating the poor of this house; and that they have the power, if necessary, to remodel the same; or that they submit such other rules and regulations as they may think fit, so that the same be made consistent with the regulations issued by the Poor Law Commissioners to Unions under their control.

V.—LETTER from the POOR LAW COMMISSIONERS to the GOVERNORS and DIRECTORS.

Poor Law Commission Office, Somerset House,
SIR, 5th January, 1842.

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 29th ultimo, together with a copy of two resolutions passed by the Board of Governors and Directors of the Poor of the united parishes of St. Margaret and St. John the Evangelist, Westminster, at their meeting held on that day.

In reference to these resolutions, I am to request that the Directors will form a collection of the regulations now in force in the united parishes respecting the government of the workhouse, the administration of out-door relief, the duties of the Poor Law officers, and the proceedings of the Board of Governors and Directors, with the dates thereof; and that the Governors and Directors will cause a copy of all such regulations to be transmitted to the Commissioners, together with any remarks explanatory of the practice of the Governors and Di-

rectors, and their officers, which the Governors and Directors may desire to make.

The Commissioners will also be glad to be furnished with any suggestions which may occur to the Governors and Directors, for altering and improving the regulations in question.

As soon as the Commissioners have received a copy of the regulations referred to, they will communicate further with the Governors and Directors as to the course which they will deem it their duty to pursue, in consequence of the facts disclosed in the evidence adverted to in the Commissioners' former letter.

I have the honour, &c.

E. CHADWICK, *Secretary.*

*To W. T. Restell, Esq., Clerk to the Governors and Directors of
St. Margaret and St. John the Evangelist, Westminster.*

VI.—LETTER from the GOVERNORS and DIRECTORS to the POOR LAW COMMISSIONERS, with REPORT of a COMMITTEE of GOVERNORS and DIRECTORS.

*Parishes of St. Margaret and St. John the Evangelist, Westminster,
SIR, Board Room, 18th February, 1842.*

WITH reference to your letter of the 31st ultimo, I am directed to forward to you herewith a copy of the report made by the Committee referred to in my letter of the 27th ultimo; in the schedule to which report will be found the regulations which were on the 5th ultimo in force in the united parishes of St. Margaret and St. John the Evangelist, Westminster.

I am also directed to refer you to the letter of the 11th instant, by which you will perceive the report was considered and unanimously adopted by the Board.

I have the honour, &c.

W. T. RESTELL, *Clerk to the Board.*

*To E. Chadwick, Esq., Secretary,
Poor Law Commission Office, Somerset House.*

Enclosure in the foregoing Letter.

THE Committee, appointed by the Board of Governors and Directors of the Poor of the united parishes of St. Margaret and St. John the Evangelist, Westminster, on the 29th day of December, 1841, to inquire what rules and regulations are in existence for the governing and regulating the poor of the house, with power to remodel the same, and to submit such other rules and regulations as they may think fit, so that the same be made consistent with the regulations issued by the Poor Law Commissioners to Unions under their control,—

Report,—that they have, pursuant to the above reference, inquired what rules and regulations are at present in existence for governing and regulating the poor of the house, and they find that the Board of Governors and Directors of the Poor of these parishes have, from time to time, made various regulations for the government thereof as circumstances requiring the same have arisen, and under which the house has for many years past been governed, and, with but very few exceptions, satisfactorily.

Your Committee have examined and taken the said regulations into consideration; and, in order to secure an uniform mode of treatment of the inmates of this house with those in workhouses of parishes and Unions under the immediate control of the Poor Law Commissioners, so far as your Committee find it expedient or consistent with the law to conform thereto, or the means of the house will permit, they have taken advantage of the power given them to remodel such rules and regulations, and submit the same, as contained in the schedule hereto annexed, for the consideration of the Board.

Your Committee regret that, in their endeavours to remodel and submit rules for the regulation of the house, they have been required by the reference to them to make such rules consistent with those issued by the Commissioners to Unions under their control, as they find, upon perusal of the Commissioners' regulations, many of the restrictions therein contained are unnecessarily harsh and stringent, and more calculated for the management of a house of correction than a workhouse provided as an asylum for paupers of the parishes, including in their number many aged and formerly respectable housekeepers, who, from the pressure of the times, and unforeseen calamities, have been obliged to seek shelter there.

Notwithstanding, however, the many difficulties which your Committee have had to contend with in this respect, they have been enabled to retain all the old rules, altering only the phraseology thereof, in which respect, as well as the general arrangement, they have adopted the plan laid down by the Poor Law Commissioners; and where they could consistently and legally do so, they have selected other rules authorized by the Poor Law Commissioners, and which, in the opinion of your Committee, may be beneficial in the conduct and management of the workhouse, and are included in those herein before submitted for the consideration of the Board.

It may here be necessary to draw the attention of the Board to the most important rules issued by the Commissioners, which your Committee have not thought fit to adopt, viz. :—

1st. That which seems to recognize the appropriation of an apartment in the workhouse for a lunatic ward.

2nd. Authorizing confinement and imprisonment of disorderly and refractory paupers in the workhouse; and the 3rd being a proviso that no pauper shall receive any compensation for his or her labour.

In considering the first regulations with reference to a lunatic ward, your Committee are of opinion that it is highly prejudicial to the comfort and quiet of the other inmates of the house, that any insane person should remain therein for a period longer than necessary for the purpose of his or her removal to a proper asylum. And your Committee strongly recommend, not only for the comfort of the house, but as an act of humanity to all lunatics or insane persons brought thereto, that they should be forthwith removed to an asylum where they may be treated with that care and attention which the nature of their malady requires, and have therefore proposed, in Rule No. 5, that the masters shall take measures accordingly.

With regard to the second regulation of the Commissioners, which authorizes the confinement of disorderly and refractory paupers in the workhouse (although for the period of 24 hours only), your Committee are of opinion that such confinement is not authorized by law, nor is it consistent with the principles of justice, that any person should be subject to imprisonment at the will or caprice of the complaining party, without an appeal to a magistrate. And your Committee, therefore, recommend all complaints against adult paupers, whose conduct renders punishment by imprisonment necessary, should be made to the proper legal authorities in that behalf, and have submitted regulations accordingly.

It is evident that the regulations of the Poor Law Commissioners as to compensation to paupers for their labour have been issued, and operate as

an order upon the Boards of Guardians; and your Committee, by the terms of the reference to them, do not conceive they are empowered to interfere therewith, it being a matter exclusively under the control of the Governors and Directors of the Poor, whose duties your Committee have cautiously abstained from interfering with. They, however, take the liberty to suggest and recommend for the consideration of the Board, that all the paupers, inmates of the house, who are called upon to perform extraordinary services (particularly nurses, whose duties render it absolutely necessary they should sit up during the night, and be in constant attendance upon the sick) should receive a reasonable compensation for such services.

26th January, 1842. W. FORTY, *Chairman.*

VII.—LETTER from the POOR LAW COMMISSIONERS to the GOVERNORS and DIRECTORS.

Workhouse Regulations.

Poor Law Commission Office, Somerset House

SIR, 6th April, 1842.

I AM directed by the Poor Law Commissioners to transmit to you herewith a copy of an Order which they have issued, prescribing certain regulations relating to the government of the workhouse belonging to the united parishes of St. Margaret and St. John the Evangelist, Westminster, which will come into operation on the 25th April, instant, together with a letter explanatory of the various provisions contained in the Order. This letter was originally prepared by the Commissioners to accompany a similar Order issued by them to several Unions formed under the Poor Law Amendment Act, but it is, in most respects, applicable to the Order forwarded herewith.

I am, &c.

E. CHADWICK, *Secretary.*

W. T. Restell, *Esq., Clerk to the Guardians,*
Dean Street, St. John's, Westminster.

No. 8.

REPORT FROM E. CARLETON TUFNELL, ESQ., ASSISTANT POOR LAW COMMISSIONER, ON THE COUNTIES OF KENT AND SUSSEX.

GENTLEMEN, *Tunbridge Wells, March 1, 1842.*

SEVERAL natural circumstances have combined to cause an unusual amount of pressure and difficulty in this district during the last two years: the chief of which are, the unusual severity of the winter of 1841, which I believe has not been exceeded for 50 years; the almost total failure of the hop crop, which forms the main source of profit in great part of these counties, producing as they do seven-eighths of all that is consumed in the kingdom, and the extraordinary wetness of the last autumn, which almost put a stop to agricultural work. Yet, in spite of these difficulties, the pauperism does not, on the whole, appear to have been so onerous as in several preceding years, except in

three or four Unions, where it is referible to peculiar circumstances. I would hope that this result is in some degree attributable to the Amended Poor Law having partially attained its intended object, and that the labouring classes, having been taught to depend more on themselves and less on the rates, have learnt to husband their resources so as to provide better against the casual loss of work, while the employers of labour have shown a less disposition to turn off their men at every interruption to their work caused by weather or other circumstances. That the wages in this district are quite sufficient, if properly husbanded, to support those who receive them, I think I have shown by the Report on Wages, which I presented to you two years back; that they have not been so recklessly spent as formerly, is, I think, sufficiently shown by the great increase of friendly societies and of the small deposits in the savings banks since the present Poor Law came into operation, and that the employers of labour have mostly kept their men in continuous employ, instead of, as formerly, dismissing them whenever their services were less than ordinarily profitable. I know for a positive fact, both from the personal inquiries I have made, and from the inspection of the account-books of several farmers, where I have generally found that their labour account has increased in proportion as their poor rate has diminished, or, in other words, that what they have saved from the poor rates they have given to their labourers in increased work and wages. I knew theoretically that such must be the case, from the simple consideration, that it is most to the interest of farmers to act in this way; but it is satisfactory to have the conclusions of theory confirmed by the actual and tangible figures of practice. I have before given you some proof of this important result, and I will now repeat one or two instances. The following statement shows the expenditure for labour and poor rates in a farm in the Eastry Union:—

	Paid for Labour.			Paid for Poor-Rates.			Total Amount of Payments.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
From Mich. 1834, to Mich. 1835	793	14	4½	165	5	3	958	19	7½
" 1835, " 1836	815	1	11½	108	0	0	923	1	11½
" 1836, " 1837	894	1	6½	69	2	7½	963	4	2

You will perceive that the whole expenditure on the farm has somewhat increased, which I have little doubt is owing to the increased efficiency, and therefore profitableness, to his employer, with which a labourer works, now that he has his industry and wages alone, and not the poor rate, to depend upon. The increased expenditure on wages is sometimes double what it was previous to the Poor Law. Mr. Bickham Escott, in his examination before the Agricultural Committee of the House of Lords, mentions a farmer in Somersetshire, who, in consequence of having saved 200*l.* a-year in rates, spent 500*l.* a-year more in labour on his farm.

Circumstances, however, have occurred in the last two years, which

at first sight may appear to have materially and favourably affected the labour-market in these parts. I allude to the construction of the South-Eastern and Brighton Railways, which run through the middle of Kent and Sussex, and the large emigration that has taken place from these counties; and, as I constantly see the most unfounded statements put forth, with respect to the effect produced by these causes in disburdening parishes of their poor, I beg to make some observations on them.

It has been supposed, that the great diminution in able-bodied pauperism and in poor rates has been, in great measure, owing to the demand for labour caused by the formation of railways; and, to test the truth of this supposition, I have, at various times, procured from the engineers accounts of the actual number of labourers employed by these railroad companies. The greatest number of labourers ever employed on the South-Eastern line, according to the return furnished me, was on the 17th April, 1841, when there were engaged 3470 workmen. These worked in three divisions, called respectively the Godstone, the Tunbridge, and the Dover division. The first of these, which includes the heavy work at the Bletchingly tunnel, not being in Kent, must be omitted from consideration, and as on that part 1871 labourers were engaged, this number, subtracted from 3470, leaves 1599 able-bodied men as the number employed on this railway in the county of Kent. It is necessary to find what proportion this number of labourers bears to the whole number in the county; and this I am enabled to discover by the assistance of an elaborate table of the population of the Eastry Union, compiled by Mr. Greey, the clerk, which shows the number of males and females living at each age, out of a population of 23,928, being the population of that Union at the census of 1841. I may estimate the able-bodied as those existing between the ages of 15 and 60; and the table shows that there were 6152 males between these ages out of a population of 23,928. Now the population of Kent, by the census of 1841, was 548,161, which therefore includes, by the above data, 140,852 able men between the ages of 15 and 60. Of course the whole of these 140,852 could not be considered as labourers, or as persons whose services could be in any way rendered available for railroad work, many of them being in the class of gentry, shopkeepers, &c. It is impossible to tell precisely what number should be subtracted on this account: but if we estimate it at one-fourth, we shall probably be above the mark; and this would leave 105,639 able men in Kent, to compete for employment on the railway. I have stated above, that the greatest number of railroad labourers employed in Kent was 1599, and hence we find that their numbers were to the aggregate numbers of labourers in the county as 1599 to 105,639, or as 1 to 66, and I need not enter into any argument to show how perfectly trivial must be the effect on the labour market, of adding one sixty-sixth to the amount of employment. But even this addition, small as it is, was far beyond the actual increase of employment caused by the railroad in the county, inasmuch as it is well known that the work on railroads is mostly performed, not by agricultural labourers, but by a class of men called navigators, who travel from railroad to railroad, solely for this purpose, and belong to no county in particular. I have made inquiries as to the proportionate number of these men employed on the works, and find that they amount in general to nine-tenths of the whole number engaged; and this leaves only one-tenth of the increase of employment, which I have above shown

to be due to the formation of the railroad, as falling to the native inhabitants of the county. And thus, the whole advantage amounts to an addition of the evanescent quantity of one six-hundredth-and-sixtieth to the usual demand for labour in the county. On the Brighton railroad, one-half of which is in Sussex, at one time nearly twice as many labourers were employed as on the Dover line, but the work continued for a much shorter period in consequence of the increased number of men employed; and, as on the other line, they were nearly all navigators, it will be unnecessary for me to repeat the proof of the little advantage conferred on the county residents by the formation of these stupendous works.

But I will go further, and assert that the making of railways not only brings no advantages to the districts through which they run, but is a very serious evil, and causes considerable addition to the poor rates. This mainly results from the great number of dangerous accidents which occur, by which many men and their families are thrown upon the rates for a considerable period, and which are numerous precisely in proportion as the works are heavy and extensive. The circumstance of the men being mostly strangers makes no difference in their chargeability when thus disabled, as they are of course casual paupers, and hence incapable of removal. Almost every Board of Guardians, through which either of the above railways runs, has complained to me of the heavy expenses thus entailed on them, which sometimes nearly double the poor rates. The little parish of Coulsdon had thus to pay in a year and a-half 273*l.* 16*s.* in relief on account of accidents to railway workmen not belonging to the parish. Of course there are some rough characters in every Union, who, without injury to themselves, find employment on the railways; but a well-conditioned steady workman generally becomes far otherwise after a short engagement on the railway, in consequence of the truck system, which is almost universal, the habit of drinking among the men, and the extremely disreputable character of the majority of the navigators.

The increase of bastards, which the introduction of persons of this description almost invariably causes, imposes another serious burden on the parishes, as the mothers are of course usually women resident in the neighbourhood, and hence become chargeable on the rates. I need not remark how hopeless it is to endeavour to get the relief in these cases reimbursed by the railway navigators, even if the difficulty of fixing the paternity by corroborative evidence among such a multitude of men were surmounted.

Lastly, the greatest of the evils accruing from the making of railways is the increase of crime they occasion. On this point I must make an extract from the admirable Report of the Chaplain of Lewes gaol, who has published a minute and laborious investigation of the causes of crime in the county. He says—

“I have before noticed that a large addition has been made to the year's catalogue of crime by the Brighton and London railway works. I now subjoin a table of particulars, from which it will appear that, among the crimes committed there, some of the gravest in the calendars are to be found. I also specify the portion of the crime which may be considered as accidental to the county, and temporary in its duration, the perpetrators of it being strangers drawn hither by the works, who, when the railway is finished, will betake themselves to some other similar field of operation.

In the Calendars.	Dwellers in Sussex.	Strangers.	Summary Convictions.	Dwellers in Sussex.	Strangers.
Arson . . . . .	..	1	Assaults	6	7
Rape	2	2	Poaching and garden robbing	2	7
Highway robbery . . .	2	1	Malicious damage	4	5
Stealing from the person	1	3	Various	5	8
Burglary . . . . .	..	1			
Housebreaking . . . .	..	1		17	27
Horse-stealing	1	..		24	56
Poisoning cattle . . . .	..	1			
Uttering base coin . . .	..	2		41	83
Assault and riot . . . .	..	7			
Fowl-stealing, &c. . . .	6	4			
Stealing, various	11	30*			
Embezzlement . . . .	..	3			
	24	56			

"These stupendous works, here and elsewhere, have raised up, and daily accumulate in the country, a very extraordinary body of men; to which, in my humble opinion, too much attention cannot be directed, whether by the moralist or the political economist.

"Drawn together from all parts by thousands—most of them men of prodigious strength, violent passions, and ignorant to a fearful and almost incredible degree; separated from the kindly influence of family and friends, and from the usages of civilized life; having no home but the public-house by day, and a barn or shed, or temporary hut, in which several are packed together, by night; having no pastime, after their hard toil, than drunkenness and fighting, for which their large earnings furnish them but too abundant stimulus: enjoying little or nothing of a sabbath, either in body or soul, as appears from most with whom I have conversed; and all this is carried on for five, six, or more years, with a large proportion of the number. They are, literally, an increasing mass of heathens in the bosom of a Christian land."

The chaplain of the Preston gaol, in Lancashire, yearly publishes a report as elaborate as that drawn up by the Lewes chaplain, which fully confirms the opinion I have expressed respecting the criminality engendered by railway labour. He gives, in his last report, the residence of all the criminals committed to Preston gaol, and, in the list of 74 places thus given, there is a variation of the proportion of criminals to population, from 1 in 1358 to 1 in 50, and one in 33—the two lowest in the list. These two most criminal places are Garstang and Broughton, of which the chaplain thus speaks—

"The frequency of breaches of the law at Broughton is explained by the fact of its being the temporary residence of a large number of navigators employed on the railway. Garstang also has been placed under similar circumstances."

Similar complaints are made in Kent, of the number of criminals sent to Maidstone gaol from the South-Eastern railway labourers. The universally admitted necessity of a railway police, for the purpose of

* Five of these were females.

controlling the navigators, is a strong proof of the frequency with which offences are committed by this class of men.

But, perhaps, the best mode of testing the effect on the poor rates of the extensive works carried on by the railway companies, is, to particularize the results in some individual Union, and there is none better suited to this purpose than the Cuckfield. This Union is cut through the middle by the Brighton railway, for the space of about 12 miles, within which there are several extensive embankments and excavations; three tunnels, whose united length is more than two miles; and a magnificent viaduct, more than a quarter of a mile in length.

The quantity of employment furnished by these works was of course enormous, several of the residents in the vicinity were engaged in them, and probably no Union in the kingdom was so favourably situated to reap advantage from this large addition to the usual demand for labour; and I now proceed to detail the results.

The last year unaffected by the railway operations in this Union was 1837, and in the quarter ended December of that year the out-relief amounted to 1012*l.*, and the charge for maintenance in the workhouse to 255*l.* In the year 1839, the railway works were in full operation, and taking the same quarter, the out-relief, instead of diminishing, had increased to 1117*l.*, or more than a tenth, and in the in-maintenance to 289*l.*, or more than a ninth; and in the same quarter of the succeeding year, when the effects of the railway employment were more fully developed, the out-relief had increased to 1185*l.*, and the in-maintenance to 328*l.*,—the latter being an increase of nearly a third beyond what it had been prior to the commencement of the works.

In order to apply a different test, I will contrast the pauperism of individual weeks at other periods. Thus, in the last week of March, 1838, the numbers in the workhouse were 145, and the out-relief amounted to 77*l.*; while, in the corresponding week of 1840, there were 154 workhouse inmates, and the out-relief had increased to 97*l.* And again, comparing the pauperism of the first week in June, 1838, with the corresponding week in 1840, I find that the workhouse inmates had increased from 114 to 141, and the out-relief from 83*l.* to 90*l.* Mr. Norman, the chairman of the Union, gave me last February the following evidence on this point:—

What has been the effect of the railway in your Union?

“Decidedly injurious, from the habits of drunkenness contracted by the increased rate of wages temporarily enjoyed, and the increase of bastardy and prostitution. About every third woman who comes into the workhouse is either itched or venereally diseased from the railroad. There are now 37 able-bodied men in the workhouse, nearly all from the railroad, and there is not a good character among them. The railroad has so demoralized them, that there have been 24 bastards born in the workhouse in the last two years, of whom 20 are attributable to the railroad; and there are now four women in the house, from the railroad, expecting to be confined with bastards.”

Mr. Jeffery, the vice-chairman of the same Union, says:—

“I am distressed for want of an able man at this moment, and I don't know where to get one of a good character, that I should like to

employ. Those who are out of work are so demoralized by the railroad that I dare not employ them. A woman, with one child, came to us last week, to complain she was starving, though her husband had been earning 25s. a-week all the summer, and is I believe in work now. He used to be a steady man, and regularly attended a place of worship, and now he never goes near the place, and from being a steady man he has become a reprobate. I would have employed him before, but not now. I had an excellent servant, who has been demoralized by mixing with the railroad labourers, and he is now quite an altered man. He had lived with me two years before he mixed with the railroad men, and I don't think I can keep him to Lady-day, but I don't know where to supply his place with a man of good character."

And yet there were at that moment 37 able men in the house."

Hence, to sum up the effects of making of railroads in a district. They offer an almost imperceptible addition of employment to the resident labourers, which employment is of so demoralizing a nature it would be better were it not offered at all; they bring heavy burdens on parishes, by reason of the accidents they occasion; they increase bastardy; and they double if not treble the amount of crime.

You will observe that I ascribe these evils to the *making* of railways, not to the *use* of them. I believe that both here and elsewhere railways will be of the greatest advantage to the community, and should wish to see one formed wherever there is the slightest chance of profit attending the outlay. I simply wish to attack the common opinion of supposing the benefit to accrue from the act of constructing them, and not from their use when finished. The forming a railroad is all pain and labour, and the destruction of capital, which capital may for aught we know have been withdrawn from some more profitable occupation. If the work itself, without reference to its results, were of positive advantage to the community, we might attain an infinite degree of prosperity, by causing holes to be dug one day and filled up the next, since, in such an occupation, just as much work might be found as in any number of railways.

I had fallen into the common error of supposing that the making of railroads would have been beneficial to this district, and facilitated the operation of the Poor Law. Reflection and experience have shown the fallacy of this opinion, and though I should wish to see as many railroads as possible here I could wish to see none *making*.

I will add one more proof, to show that the decrease of pauperism in these two counties has not in any way been influenced by the railways. The greatest diminution, both in able-bodied pauperism and in poor expenditure, was in the year ending 25th March, 1838, when in the two counties of Kent and Sussex the able-bodied paupers had been reduced from upwards of 12,000, the number previous to the formation of Unions, to less than 300; and the poor expenditure from 590,504*l.* to 194,445*l.*, being a saving of 396,059*l.* in a single year, while at that period not a spadeful of earth had been moved, either on the Brighton or Dover lines; while, since the works have been in operation, the poor have cost about 50,000*l.* a-year more than before. Hence, I do not perceive a shadow of a ground for attributing any advantage as respects the poor or the working of the Poor Laws to the employment furnished by these vast undertakings. I may observe, that these counties afford peculiar facilities for discovering the effects produced

by this sudden accession of employment, since, on both railways, the works are enormous, having cost four millions; they intersect these counties precisely in the middle, and as the district is bounded by the sea, which washes Kent on three sides, there is, comparatively to what occurs in the Midland counties, less chance of competition with the local labourers, since the range from which that competition can come is narrowed by the geographical peculiarity just mentioned.

Some effect in disburdening this district of its poor has been attributed to the migration to the manufacturing counties. But I do not believe that 50 families went from Kent and Sussex together, and several of those returned. In fact, the plan of migration, for reasons I have before stated to you, did not answer, and it was stopped soon after it had been commenced.

Emigration has been carried on from Kent and Sussex to a far greater extent than from any other part of England of equal area, and nothing can be more satisfactory than the results, as far as regards the emigrants themselves, who have almost invariably sent home the most cheering accounts of their circumstances. They have chiefly gone to Australia, and the colony seems as pleased with them as they with the colony; but the trivial effect produced on the parishes which they have left is very remarkable, and by no means easy to be explained. The small comparative decrease of population, and of pauperism, which a considerable efflux of emigrants produces, and the rapidity with which a parish, whose numbers have been thus diminished, appears to return to its former populous state, is almost incredible; but I find that such has always been the result of emigration in former periods, from this district, and I will adduce some proofs.

The Commissioners of Poor Law Inquiry, in their Report of 1834, commend the good management shown in the parish of Benenden, where the surplus population had apparently been effectually disposed of by emigration; and Mr. Hodges, the chief land-owner in the parish, through whose able exertions this plan had been executed, describes the effect in the following words, before the Lords' Committee of 1831:—

“ I found the parish burdened with a number of persons who could not get employment at any part of the year; and when the autumn came, and throughout the winter, there were from 30 to 80 persons out of work in the parish (Benenden) in which I lived. In the course of two years 149 persons emigrated to America, men, women, and children; and in consequence of that we have now comparatively but few persons out of work, and our poor-rates have materially decreased. During a great part of the years 1825-26 there were from 70 to 80 able-bodied men on the parish books for want of employ. Since 56 of them have emigrated it is a rare circumstance to have any out of work except in severe weather.”

Now in September, 1835, my predecessor, Sir Francis Head, sent round a circular to the parishes in Kent, requiring the number of able-bodied on the rates. At that season there never are any able men on the rates, as it is the time of hop-harvest, when the demand for labourers is always far more than the native population can supply: therefore, the return from Benenden parish, which was made by Mr. Lansdell, the assistant overseer, the present intelligent relieving officer, states in answer to the question requiring the number of able-bodied

men receiving relief—"None at present;" but he then adds this startling announcement—"But usually about 60 able-bodied married men, with 360 wives and children, and 12 single able-bodied men are on the parish." Mr. Hodges states, that from 70 to 80 was the number out of employ in the worst times previous to emigration, and yet here we see that 72 are still usually on the parish; or, in spite of the emigration, which mostly took place in 1827 and 1828, in seven or eight years afterwards the parish had reverted to its old state of pauperism, and the number of unemployed labourers was as great as ever. Since the Union, in which this parish is situated, has been brought into operation, 164 persons have emigrated, or more than previous to the Union, yet the expenditure on the poor in 1841 was 1,342*l.*, the population being then 1,594, and the departure of these numbers seems to have had comparatively little effect on the population, as the number by the census of 1821 was 1,746; in 1831, 1,663; and in 1841, 1,594. The diminution of the numbers here has, however, been greater than elsewhere under the effect of a similar emigration, owing to the partial adoption of what has been termed the clearing system; that is, the pulling down the cottages of those who emigrated. But this plan is only practicable where a parish belongs, as in this instance, exclusively to one or two proprietors.

Ewhurst is another parish which has made great efforts to relieve itself of its surplus hands by emigration, and was reported by the Commissioners of Poor Law Inquiry to have got rid of its supernumerary labourers by sending off 100 persons. Yet after that emigration the rates still amounted to 27*s.* per head on the population. In 1831 the population of this parish amounted to 1,200: between that epoch and 1841, more than 300 souls emigrated; yet at this latter period the population still amounted to 1,163, or presented only a decrease of 32 on what it was at the previous census, and the poor expenditure was 1,175*l.*, so trifling was the effect produced by the emigration of one-fourth of the population.

But perhaps the Rye Union presents on a larger scale the most remarkable example of the results of emigration, which has been more extensive from that Union than, I should imagine, had ever taken place from any other part of England of similar area and population.

That Union, on its formation, was one of the most pauperised in the kingdom, as the population was 11,418, and the poor expenditure on an average of three years 11,588*l.*, being more than 1*l.* per head on the population, while the number of inhabitants was apparently considerably beyond the demand for their labour. Consequently great efforts have been made to rid the Union of its surplus population by emigration, and with such success, that in the five years ended 1841 upwards of 1,200 souls, or more than a tenth of the whole population, have left the Union. The emigrants were mostly selected on the excellent principle imposed by the conditions annexed to their partaking of the benefit of the Australian Emigration Fund; that is, they were in great measure young married couples, with few or no children, a class of persons whose departure must obviously have the effect of thinning their parishes more than any other description of emigrants, since they are the immediate sources of increase. The ships used fre-

quently to land six or seven more children than they took out: and on the whole I am persuaded that if these 1,200 persons had remained at home they would have increased to at least 1,500 by this time.

It might naturally be supposed that the removal of so large a proportion of the inhabitants, being more than an eighth of the whole since the census of 1831, would have diminished the population, or at any rate have stopped the increase; yet so far was this from being the case that the population increased from 11,418 in 1831, to 11,792 in 1841; and the poor-rates, though of course much lowered from what they were previously to the present Poor Law, as the abuses have been mostly suppressed, have been so little affected by this emigration that they have actually gone on increasing every year since its commencement, and were never so low as the year just before this system was begun. The emigration mostly took place in the years 1838 and 1839, and the following table shows the amount expended for the relief and maintenance of the poor in the Rye Union, in each of the five years ended Lady-day:—

£.	£.	£.	£.	£.
1837..6,710	1838..6,900	1839..6,982	1840..7,254	1841..8,177.

It will be perceived that there has been a gradual increase for the last five years; and in the last winter, in the first week of the snow-storm, 79 able men with their families applied for relief, being wholly unable to find work.

I do not commit the absurdity of inferring that the increase of the poor-rates has been owing to the emigration; I believe, on the contrary, that they would have been higher without it. I put forth these facts to show, that when once an unnatural impulse has been given to the increase of the population, as I believe was done here by the mismanagement of the rates under the old Poor Law, how difficult it is to bring it back to a healthy state, though such powerful remedies have been applied as in the present instance.

I have caused a return to be made out, showing the number of marriages in the Union in the last five years, in order to see what effect the emigration may have had on them.

Number of marriages in the Rye Union, year ended March, 1837, 85; 1838, 82; 1839, 85; 1840, 87; 1841, 59.

The emigration having mostly taken place in 1838 and 1839, this table shows that during the succeeding year the number of marriages so far from decreasing rather increased; in 1841 there was a material diminution, probably owing to the circumstance that many had married previously earlier than they otherwise would, in order to qualify themselves for emigration, a cause which was also in action in 1837, and thus there were fewer of a marriageable age left behind. Had the marriages in this Union borne the same proportion to the population as they did in the South-Eastern Division of England, according to the Registrar-General's Report, the number should have been 71: hence it is obvious that the emigration considerably stimulated marriage.

I also procured a table, showing the births and deaths for the three years ended March, 1841, not being able to go back to an earlier date, as the Registration Bill was not in operation:—

1839		1840		1841	
Births.	Deaths.	Births.	Deaths.	Births.	Deaths.
388	239	401	232	400	202

It will be observed that the births have been nowise diminished in the two last years, in consequence of the great emigration during the first, but, on the contrary, rather increased.

The above facts seem to me to prove the entire hopelessness of any attempt materially to benefit the country by any general or comprehensive system of emigration. The idea of carrying on emigration generally to the extent it has been in the places I have mentioned, is extravagant. The annual average number of emigrants from the United Kingdom for the twelve years ended 1837, according to the Report of the Agent-General for Emigration, was 57,914. In one year, and in one year only, the number reached 100,000; yet this last number must be more than quintupled, and that amount continued annually for five years, to make the general emigration equal to what it has been in the Rye Union. Were a third of all our ships now engaged in foreign trade, exclusively employed in conveying emigrants, they would not be sufficient to carry this number; and were even as much as one-fourth of this amount to be landed in our colonies, they would find neither work nor food, as it is absolutely necessary to export food or capital in proportion to the number of labourers that are sent out, otherwise they are reduced, on landing, to the greatest distress. And this result has even now not unfrequently occurred, limited as has been the number of emigrants. The streets of Montreal, as I learn from an eye-witness, have at times been crowded with destitute emigrants; and by the last accounts from South Australia, it appeared that out of a population of 15,000 souls, 1,200 were living as paupers, being maintained out of the public funds from want of employment. Four years ago the Governor of Van Diemen's Land, in a Despatch to the Colonial Secretary, earnestly requests that no more emigrants might be sent to that colony, as there was no employment for them. Yet Van Diemen's Land is a fertile country as large as Ireland, and did not then contain 50,000 inhabitants. The truth unquestionably was, that the exportation of capital was requisite before human beings, and this is always a slow process; when this has taken place, Van Diemen's Land may, doubtless, maintain its millions. The cost of such an emigration could not be less than five or six millions a-year, which must be continued for five years; and when all this expense had been incurred, and consequent hardship and misery endured, in eight or ten years, if there is any force in the example of Sussex, the country might be in just as populous a state as before.

The process by which emigration acts on a community seems to be in the following course. When attempts are first made to encourage it in any district, they are usually met by a general refusal to depart. After some time, with much pressing, a few adventurous spirits are found to avail themselves of the offers made, and if these send home

letters giving favourable accounts of their changed circumstances, many more are induced to follow. Should there be a deficiency of employment, or a rise in the price of provisions at home, this emigrating spirit will be much encouraged, and the indisposition to leave their native land is also greatly lessened, if the population have a knowledge of geography. This knowledge is very rare, as maps are not introduced in one out of a hundred parish schools, and I have sometimes put forth this incidental advantage of a study of geography, as a reason to induce school committees to introduce maps into their schools. If this second efflux of emigrants send back encouraging letters, a rage for emigration may seize the whole population, to satisfy which is impossible; and besides many of those who will apply will be entirely unfit, from age or infirmity, to encounter the hardships of a settler's life. In the mean time, every married couple that departs has its cottage instantly taken by another couple, who are most likely only waiting for a habitation to get married, and the marriages immediately increase. Further, if the Wakefield principle of sending out only young married couples is adhered to, a principle which I think an excellent one, many marry to qualify themselves for emigration. Of course these proceedings soon increase the number of births, and besides, from some unexplained cause, more will be born among the old married couples who remain at home. From these causes, and also from some others of a more abstruse nature, which are not so easily understood, the void made by the emigration is rapidly filled up, and I believe it has always been found, both in England and on the Continent, that any great loss of population by war or pestilence is repaired with astonishing facility by the increased prolificness of those who are left behind.

When I have been consulted by Boards of Guardians on the subject of emigration, I have always given an opinion strongly in favour of it, and endeavoured to encourage it to the utmost, as, when not carried to too great an extent, of which there is in general little danger, there are two parties eminently benefited by it. These are the emigrants themselves, whose letters, many of which I have seen, almost invariably speak in the most encouraging terms of their condition and prospects, and the colonies that receive them; there is also the further advantage in the spreading of the English race and the increase of our trade. But as far as that object is concerned, which forms the usual argument for emigration in this country, viz., the diminution of our population and the lightening of our poor-rates, the effect is surprisingly small.

It appears to me that the conclusion to be drawn from these facts is, that as a remedy for the want of employment, the pauperism and its numerous attendant evils that afflict the country, neither public works nor emigration will be of any essential benefit. Some internal remedy, that shall address itself rather to the minds and characters of those on whom it operates, and founded on the principle that the circumstances of individuals are more dependent on their dispositions than on any other cause, seems requisite,—some means that shall act more subtly and spiritually than such as I have been discussing, which simply regard the physical wants of the community.

I do not presume to decide what these internal means should be, but I may be permitted to refer to one, with which circumstances happen to have made me peculiarly acquainted, and which, if generally established, would, I believe, meet the evils arising from pauperism more effectually

than any other single remedy, universal education alone excepted. I allude to the institution of Friendly Societies. The very essence of these societies is the encouragement of forethought, the quality whose absence is the most remarkable characteristic of pauperised districts, which forms the main element of progress in civilization, and which chiefly distinguishes man from the brute. I do not know that a better testimony could be borne to the beneficial operation of the Amended Poor Law than the vast increase which it has occasioned in these valuable institutions, proofs of which I have given you in former reports, of which the following is an example:—In the Midhurst Union in 1835, which was just previous to the operation of the new system, all the Benefit Societies within its limits numbered 849 members, while in 1838, the latest period for which I have a return, the numbers amounted to 1,320.

The increase of deposits in Savings Banks I also consider, to some extent, a proof of the increased provident habits of the labouring classes, though not so decidedly as the increase of Friendly Societies, since the latter are almost entirely composed of labourers. The following table shows the increase on these two heads from 1834, the year before the Amended Poor Law came into operation, to 1840, the latest period to which the accounts have been made up:—

	Deposits in Savings Banks.		Number of Friendly Societies having Deposits in Savings Banks.	
	1834	1840	1834	184
Kent . .	£558,791	£737,610	162	237
Sussex . .	279,558	341,278	50	79
Total .	838,349	1,078,888	212	316

From this table it appears that the Savings Bank deposits have increased 28 per cent. in six years, and the Friendly Societies, whose prosperity is a surer test of the labourer's foresight, 50 per cent.

Unfortunately, the erroneous principles on which Friendly Societies are generally founded, have materially curtailed their benefits and diminished the confidence that might be reposed in them. But I will describe one founded on the most scientific principles, which will explain more clearly what the poorer classes might do to help themselves and avoid parochial dependence, were these institutions placed within their reach.

The County of Kent Friendly Society was founded in 1838, almost entirely through the exertions of the Rev. J. Hodgson, vicar of St. Peter's, Isle of Thanet, the honorary secretary, to whose able and vigilant superintendence it is chiefly indebted for its efficiency. It now extends by means of branches throughout the county, and has formed the model for other similar associations in various parts of England. I have examined the regulations of many Friendly Societies, but have never seen one equalling this in the apparent accuracy of its calculations, or in the care with which it provides for every contingency affecting human life that is capable of being subjected to calculation. I proceed to describe

what a labouring man may do by the aid of this society to help himself in the various ailments by which he may be afflicted.

I will suppose a young man, 20 years of age, able to lay by 1s. 6d. a-month, or 4½d. a-week, not a very heavy tax in any county, but trifling where wages are 12s. a-week, as they are in these counties. For this payment the society will secure to him 8s. a-week whenever he is ill, until he attains the age of 65, when 60l. will be given him, and at his death 6l. will be given to bury him; or if he does not like these advantages, he may have instead of them, and for the same payment of 4½d. weekly, the sum of 160l. paid him on the day he is 65; or instead of this he may have 100l. on the day he is 65, and besides this, 96l. on the day he is 70.

But suppose he can pay 2s. a-month, or 6d. weekly. In that case, if he begins to pay at 20 years of age, he may have 10s. weekly pay in sickness until 65, and 12l. to bury him; and when he reaches the age of 40, his payment of 2s. a-week will cease, and he will be entitled to the same benefits as from the first, without paying for them any longer.

I will suppose a married labouring man wishing to secure a provision for apprenticing a child, or otherwise providing for him when he attains a certain age. If he gives this society 1s. monthly for 13 years, he will be entitled to receive 10l. at the end of that period; or if he can pay 1s. 10d. monthly for 14 years, he will then be entitled to receive 20l. If the child for whose benefit the money is paid should die before the benefit is due, every farthing of the money paid for it is returned.

Perhaps a father wishes to secure a small pension for a beloved child in its old age: if, when the child is under three years old, he pays 8s. a-year until the child is 19 years of age, such child will be allowed 10l. per annum from the age of 60 till death. Or 5l. paid down when the child is under two, will entitle it to receive 100l. at the age of 60, or 140l. at the age of 65. In either of these cases, should the child die before the age of 19, the money paid will be returned.

Several of the preceding cases assure a considerable sum to be paid at an advanced age, and in every case the person entitled to the benefit may receive, if he pleases, a certain pension, instead of the entire sum. Thus, in the last case, 140l. is paid at the age of 65; but instead of that, the society will give an annuity of 1l. for every 8l. 6s. 1d. paid to it. Hence, in this case, the society, on receipt of the 140l., would pay to the person in question a pension of 16l. 15s. a-year as long as he lived; and thus, for the payment of 5l., a person might enjoy this comparatively large pension and be prevented from applying to the parish in his old age.

But, as it is perhaps the plainest way, I will give, in the form of question and answer, examples of some of the various ways in which this society provides for contingencies:—

What is John Peacock, aged 15 next birth-day, to pay monthly for 6s. weekly pay in sickness until 65, a donation of 60l. at 65, and 6l. to bury him?—Answer, 1s. 0¾d.

What is Frederick Short, aged 27 next birth-day, to pay monthly for 12s. weekly pay in sickness, and a donation of 80l. at 65, and 12l. to bury him?—Answer, 2s. 9½d.

James Walker, labourer, aged 24 next birth-day, looking forward to a time when, by reason of old age, he shall be able to work no longer, desires to provide an allowance of 4s. to be paid to him weekly from the age of 60 until he dies, what must he pay monthly for it until 60?—Answer, 1s. 4d.

What monthly contribution will John Jackson have to pay to assure to his son William Jackson the sum of 5l., to be paid at the end of 12 years?—Answer, 6 $\frac{3}{4}$ d.

The apparently extravagant advantages for such trivial payments may appear incredible to persons unaccustomed to calculations of this sort; but any actuary will prove their accuracy. They seem to me to prove, that were societies of this description universally set on foot and encouraged, there would be little need for the poor rates. If a young man can only lay by 6d. a-week, which is perhaps not a fourth part of what he spends in beer, he may be secured in independence for life. I know from experience how willing labourers are to avail themselves of the advantages held forth by these associations, especially in that department relating to endowments for their children, when fairly laid before them and explained by the clergyman or any one in whom they have confidence.

I have the honour, &c.

E. CARLETON TUFNELL.

To the Poor Law Commissioners.

No. 9.

CORRESPONDENCE BETWEEN THE POOR LAW COMMISSIONERS, THE BOARD OF GUARDIANS OF THE PRESCOT UNION, AND W. JOHNSTON, ESQ., ON THE CASE OF MARGARET M'MILLAN, A SCOTCH PAUPER.

I.—LETTER from the GUARDIANS of the PRESCOT UNION to the POOR LAW COMMISSIONERS.

GENTLEMEN,

Prescot, April 7, 1842.

THE Board of Guardians of this Union, at their meeting this day, directed me to enclose to you the several documents herewith, and to ask your advice in reference thereto.

The woman M'Millan was removed under the enclosed order to Edinburgh, with her two children, from whence they have returned, and the woman has been committed as a vagrant to the house of correction, and the children taken into the workhouse. The other documents enclosed have been received from the authorities of Edinburgh, who, it is presumed, have prompted M'Millan's return. This is considered by the Board a great hardship upon Windle, as that township removed her in the regular way to Edinburgh, where she swore she was born, and a most improper proceeding on the part of the Edinburgh authorities to send her back, thus saddling the county of Lancaster with the maintenance of M'Millan in their county prison, and the township of Windle, in that county, with the maintenance of the children, all of whom belonged to and ought to have been maintained by Scotland.

The children must of course remain in the workhouse until their mother's liberation, as it would be an act of inhumanity to turn them out; but the Guardians wish your opinion as to what should be done on the mother's discharge from prison.

I have the honour, &c.

JOHN HEYES, *Clerk to the Guardians.*

The Poor Law Commissioners,

&c. &c. &c.

P.S. Please to return the documents enclosed.

Copy of Enclosures in the foregoing Letter.

Removal to —————.

LANCASHIRE TO WIT.—The examination of Margaret M'Millan, taken on oath before us, two of Her Majesty's justices of the peace in and for the said county, this 25th day of May, one thousand eight hundred and forty-one, who saith—

That she was born in Edinburgh, and never acquired a settlement in England or Wales, and hath actually become chargeable to the township of Windle, in the said county, and that she hath two children, which children have not gained any settlement in England or Wales.

Taken and sworn at St. Helen's, in the said county, before us,

THOMAS RODICK,
THOMAS RAWSON,

her
MARGARET+M'MILLAN.
mark.

Whereas complaint hath been made by the churchwarden and overseers of the poor of the township of Windle, in the said county of Lancaster, unto us, whose hands and seals are hereunto subscribed and set, being two of Her Majesty's justices of the peace in and for the said county, that Margaret M'Millan and her two children are now become actually chargeable to the said township; and whereas it appears to us from the foregoing examination and the said complaint, that the said Margaret M'Millan was born in Edinburgh, and never acquired a settlement in England or Wales, and is actually become chargeable to the said township:

These are therefore to require the constable of the said township, and other the person to whom this warrant is specially directed, to deliver the above-named Margaret M'Millan to the master of the ship or vessel hereinafter mentioned, and also to command the said master to receive the said Margaret M'Millan on board the said ship or vessel, and convey them to such port or place as he shall first arrive at in Scotland.

Given under our hands and seals at St. Helen's, in the said county of Lancaster, the 25th day of May, 1841.

THOMAS RODICK,
THOMAS RAWSON.

To the constable of the township of Windle, in the county of Lancaster, and to —————, specially approved by us the said justices; and also to the master of the ship or vessel called the City of Glasgow, lying in the port of Liverpool.

At Edinburgh, the 22nd day of March, 1842 years.

IN presence of William Johnston, Esq., one of the magistrates of the city of Edinburgh, and one of Her Majesty's justices of the peace for said city:

Margaret M'Millan, wife of James Cartwright, some time collier at St. Helen's, parish of Windle, in Lancashire, declares that the earliest thing of

which she recollects was her being in Glasgow, living with her mother Ann M'Millan. She never remembers her father. His name was James M'Millan, a sailor who died at sea. That she went with her mother to Beith, where she remained for some time. Afterwards she went to Greenock, and remained there till her mother's death. At that time she was about 13 or 14 years of age. She then went with a family to Liverpool as a servant, and she remained in Liverpool for a long time. That she then went to St. Helen's, where she became acquainted with her husband, and she was married to him in the month of December, 1834, at Wolverhampton, Staffordshire, in the English form; and the clergyman who celebrated the marriage was the Rev. Mr. Clare, who gave them a regular certificate of marriage, which has since been mislaid or lost. That there were born of said marriage a boy about November, 1835, who died when about six months old at Wolverhampton. That she had another boy, named James, now about five years of age; and a third boy, named Thomas, now about three years of age. That said two last-mentioned children were born at St. Helen's, and were baptized by the parish curate, Mr. M'Guire, and their baptism registered in the parish register of Windle. Declares that she has no knowledge of her birth-place, other than that she was told by her mother that she was born in Edinburgh; and she has no recollection of ever having been in Edinburgh till last summer, when she was sent here by the parish authorities of Windle. She then remained only one night; and, as the parish authorities in Edinburgh would not receive her without proof of her being a native of Edinburgh, she returned again immediately to Windle, where her two children have been supported since. All which she declares to be truth; and declares she cannot write.

W. JOHNSTON, *Justice of the Peace,*
One of the Magistrates of Edinburgh.

Edinburgh, March 22, 1842.

HAVING considered the preceding declaration of Margaret M'Millan or Cartwright, and having heard the Treasurer of the Charity Workhouse of Edinburgh, who states that, after due inquiry, he can find no evidence of the within designated Margaret M'Millan or Cartwright being a native of Edinburgh, I hereby direct her to return to St. Helen's, whence she came, and not to remain in Edinburgh, upon pain of being proceeded against as a vagrant.

W. JOHNSTON, *Justice of the Peace.*

Session Clerk's Office, Edinburgh,
March 26, 1842.

I HEREBY certify that I have searched the record of births and baptisms kept for the city of Edinburgh from the year 1807 to the year 1815, inclusive, but can find no entry of the birth of the within-named Margaret M'Millan.

DAVID BEATSON.

Edinburgh, Office of Charity Workhouse,
March 29, 1842.

GENTLEMEN,

I TRANSMIT to you herewith the declaration of Margaret M'Millan or Cartwright, who had been conveyed here by the superintendent of police of Windle lately, I presume with the purpose of leaving her and family a burden on the workhouse here. Her case has been carefully examined, and there is not a shadow of claim made out against this parish, nor any other in Scotland.

Permit me to state that, under the operation of the last Act of Parliament regarding Scotch born paupers, there has been carried on a system

of oppression to the poor which ought not to be exercised. In many cases the unfortunate creatures are sent to Edinburgh, without being able even to say in what part of Scotland they were born; but this is not only necessary, but some proof must be afforded to the managers of the poor in any parish to which the paupers may be sent that they were born in that parish, failing which no relief will be given; and is not this the way you would act in any English parish? You would not take the unsupported allegation of a pauper as a title to a parish claim; there must be some evidence of the truth of what is averred. It would save a great deal of hardship and misery to these unfortunate people, were the overseer of the English parish to correspond with the one in Scotland before being at the expense of transporting them and then being obliged to take them back. On the other hand, in Scotland, an Englishman comes to Scotland, perhaps with a large family, and he resides, it may be on charity, for three years in one parish, and then throws himself and family on the parish—three years' residence, even haunting and resorting, giving a parish claim. This is often the case with English workmen or labourers; and, in regard to the Irish, this class of paupers is as numerous here as the native poor.

This family, besides gratuitous support in Edinburgh from charitable institutions, has cost this parish 30s. for transporting her back to England, which I expect will be remitted to me by you.

Meantime, I am, &c.

GEORGE SMALL, *Treasurer,*
Edinburgh Charity Workhouse.

To the Guardians and Overseers of the Poor,
Windle, Lancashire.

II.—LETTER from the POOR LAW COMMISSIONERS to the GUARDIANS of the PRESCOT UNION.

Case of Margaret M'Millan.

Poor Law Commission Office, Somerset House,
April 12, 1842.

SIR,

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 7th instant, respecting the case of Margaret M'Millan, and to return to you the accompanying papers relating thereto, of which the Commissioners have preserved copies in their office.

Before the Commissioners express any opinion upon the circumstances of this case, they wish to be informed—

1. Whether Margaret M'Millan had been, as alleged by her, married to a man of the name of Cartwright; and whether the two children removed with her from Windle to Edinburgh are the issue of such marriage.

2. Whether that man was or was not an Englishman born.

The Commissioners request that you will make inquiry on these points, if you are not already aware of the facts, and that you will communicate the information you may receive to the Commissioners.

I am, &c.

E. CHADWICK, *Secretary.*

John Heyes, Esq., Clerk to the Guardians,
Prescot.

III.—LETTER from the GUARDIANS of the PRESCOT UNION to the POOR LAW COMMISSIONERS.

*M'Millan's Case.*GENTLEMEN, *Prescot, April 14, 1842.*

IN reply to your letter of the 12th instant, I beg to say that I believe Cartwright is the father of M'Millan's two children, but that he was not married to her. When M'Millan's case first came before this Board, she stated that she was married at the old church in Wolverhampton to Cartwright; and, to ascertain the truth of her statement, the assistant overseer went over and searched the registers there, but could not find any trace of such a marriage. Upon being questioned further on the subject, M'Millan said she was married at the clergyman's house, and told a lame story, which the Board did not credit. Cartwright is an Englishman.

I have the honour, &c.

JOHN HEYES, *Clerk to the Guardians.**The Poor Law Commissioners,*

&c. &c. &c.

IV.—LETTER from the POOR LAW COMMISSIONERS to the GUARDIANS of the PRESCOT UNION.

*Case of Margaret M'Millan.**Poor Law Commission Office, Somerset House,**April 26, 1842.*

SIR,

I AM directed by the Poor Law Commissioners to acknowledge the receipt of your letter of the 14th instant, communicating to them the further information with which the Commissioners wished to be furnished respecting the case of Margaret M'Millan; and, with reference to the inquiry contained in your previous letter, as to the course which should be taken when the woman is discharged from prison, I am to inform you that it will be the duty of the Board of Guardians of the Prescot Union to relieve her and her children, if they are in a state of destitution and within the Union.

It will be again in the power of the churchwardens and overseers of Windle to remove Margaret M'Millan and her children to Scotland, if they think fit to do so.

I am, &c.

E. CHADWICK, *Secretary.**J. Heyes, Esq., Clerk to the Guardians,**Prescot, Lancashire.*

V.—LETTER from the POOR LAW COMMISSIONERS to WILLIAM JOHNSTON, Esq., EDINBURGH.

*Case of Margaret M'Millan.**Poor Law Commission Office, Somerset House,**April 26, 1842.*

SIR,

I AM directed by the Poor Law Commissioners to state that they have received from the Board of Guardians of the Prescot Union a letter respecting the case of Margaret M'Millan, who was removed, with her two children, from the township of Windle, in that Union,

under an order of justices dated 25th of May, 1841, to Scotland, from whence they have lately returned, and have again become chargeable to the same township.

The Guardians have transmitted to the Commissioners the documents and correspondence relating to the case, from which they observe that the return of Margaret M'Millan to England took place under an order signed by you, as one of the magistrates of the city of Edinburgh; and before they bring the matter under the notice of the Secretary of State for the Home Department, they think it right to inquire under what statute such order was made, directing the pauper to return to England.

I have the honour, &c.

E. CHADWICK, *Secretary.*

*William Johnston, Esq., Justice of the Peace,
Edinburgh.*

VI.—LETTER from WILLIAM JOHNSTON, Esq., to the POOR LAW COMMISSIONERS.

Case of Margaret M'Millan.

SIR,

City Chambers, Edinburgh, April 29, 1842.

IN answer to your letter of 26th instant, I beg to inform you that the proceedings taken here were at the instance of the Edinburgh Charity Workhouse, to whose treasurer, George Small, Esq., I have desired your letter to be communicated.

The order issued by me was in terms of the common law of Scotland, and was a mere direction or recommendation, with and for the execution of which I had nothing to do, and gave no authority.

I am, &c.

W. JOHNSTON.

*E. Chadwick, Esq., Secretary to the Poor Law Commissioners,
Somerset House, London.*

No. 10.

MINUTE OF THE POOR LAW COMMISSIONERS ON THE RATING OF PROPERTY—DEDUCTIONS FOR "TENANTS' RATES AND TAXES," DATED 29TH NOVEMBER, 1841.

THE Commissioners inserted in their circular of the 16th September, 1841, relating to the valuation of tithes, for the purpose of rating them to the poor-rate, an example of the sums deducted from the gross value of the tithe commutation rent-charge in the case of "The Queen v. The Honourable and Rev. W. Capel, Clerk." This example was chosen because those deductions had in principle been supported by the decision of the Court of Queen's Bench in that case. But the calculation by means of which the sum of 82*l.* 15*s.* (allowed in that case for usual tenants' rates and taxes, and for ecclesiastical dues) was ascertained, did not appear to the court, and was not referred to in the Poor Law Commissioners' circular.

It is desirable not only with regard to tithes, but with reference to every other kind of rateable property, to determine how the deduction

for rates and taxes is to be made. It appears that this deduction is sometimes made from the gross estimated rental. This practice is not apparently in accordance with the principle upon which the estimate is to be made, and it will cause injustice in its application to property in proportion as the amount of out-goings for repairs, renovation, or insurance, is greater or less. For example, supposing that a hundred pounds is the sum which it is supposed will be required in the next year to be raised by rates and taxes on tenants, and supposing that the parish consists of three different properties, for the occupation of each of which a tenant would pay 100*l.*, and that the expenses of repairs of each of these properties varies from a high amount, as would be the case with some perishable erections, to nothing, as is the case with tithe; *e. g.*

	1. Gross estimated rental.	2. Repairs, &c.	3. Gross estimated rental, diminished by repairs, &c.
	£.	£.	£.
1. House . .	100	25	75
2. Land . .	100	10	90
3. Tithe . .	100	..	100
	300		265

—now the amount estimated to be required for rates during the next year being 100*l.*, would be after the rate of 6*s.* 8*d.* in the 1*l.* upon 300*l.*, the total of the gross estimated rental of rateable property in the parish, or would be after the rate of 7*s.* 6*d.* $\frac{2}{3}$ in the 1*l.* on the sum of 265*l.*, which is the total of the gross estimated rental after it has been diminished by the cost of repairs, &c.

First case.—If the deductions for the estimate of rates and taxes are to be made from the gross rental, the deductions will, at 6*s.* 8*d.* in the 1*l.*, amount in each case to 33*l.* 6*s.* 8*d.*, and the case of the three properties will stand thus:—

	£.	s.	d.
1. House.—Gross estimated rental	100	0	0
Deduct for repairs, &c.	£25	0	0
for estimated rates of 6 <i>s.</i> 8 <i>d.</i>			
per 1 <i>l.</i> on the 100 <i>l.</i>	33	6	8
		58	6 8
Net annual or rateable value		41	13 4
2. Land.—Gross estimated rental	100	0	0
Deduct for repairs, &c.	10	0	0
for estimated rates of 6 <i>s.</i> 8 <i>d.</i> per 1 <i>l.</i>	33	6	8
		43	6 8
Net annual or rateable value		56	13 4
3. Tithes.—Gross value	100	0	0
Deduct for repairs, &c.	0	0	0
for estimated rates at 6 <i>s.</i> 8 <i>d.</i> per 1 <i>l.</i>	33	6	8
		33	6 8
Net annual or rateable value	£66	13	4

Second case.—If on the other hand, the deductions for tenant's rates are to be made on the gross rental after it is reduced by allowance for repairs, &c., the deductions at 7s. 7d. in the pound, will, in that case, vary as below :—

	£.	s.	d.
1. House.—Gross estimated rental	100	0	0
Deduct for repairs	25	0	0
For estimated rates at 7s. 6d. $\frac{2}{3}$ per 1l. on 75l.	75	0	0
	28	6	0 $\frac{1}{2}$
Net annual or rateable value	46	13	11 $\frac{1}{2}$
Land.—Gross estimated rental	100	0	0
Deduct for repairs, &c.	10	0	0
For estimated rates at 7s. 6d. $\frac{2}{3}$ per 1l. on 90l.	90	0	0
	33	19	3
Net annual or rateable value.	56	0	9
3. Tithe.—Gross estimated rental	100	0	0
Deduct for repairs, &c.	0	0	0
For estimated rates at 7s. 6d. $\frac{2}{3}$ per 1l. on 100l.	100	0	0
	37	14	8 $\frac{1}{2}$
Net annual or rateable value	£62	5	3 $\frac{1}{2}$

The difference in the two cases is thus seen to be as shown below :—

	Gross estimated rental.	Deductions for Repairs, &c.	For estimated Tenant's rates, &c.	Net annual or rateable value.
	£.	£.	£. s. d.	£. s. d.
1. House	100	25	.. ..	.. ..
First Case . . . . .	..	..	33 6 8	41 13 4
or			or	or
Second Case . . . . .	..	..	28 6 0 $\frac{1}{2}$	46 13 11 $\frac{1}{2}$
Difference . . . . .	..	..	..	5 0 7 $\frac{1}{2}$
2. Land	100	10	.. ..	.. ..
First Case . . . . .	..	..	33 6 8	56 13 4
or			or	or
Second Case . . . . .	..	..	33 19 3	56 0 9
Difference . . . . .	..	..	..	0 12 7
3. Tithe	100	..	.. ..	.. ..
First Case . . . . .	..	..	33 6 8	66 13 4
or			or	or
Second Case . . . . .	..	..	37 14 8 $\frac{1}{2}$	62 5 3 $\frac{1}{2}$
Difference . . . . .	..	..	..	4 8 0 $\frac{1}{2}$

It appears clear to the Commissioners that the second case is that

which is conformable with the Parochial Assessments Act. For as rates cannot lawfully be made on the gross estimated rental, it would seem necessarily to follow that the estimate should not make an allowance for deductions of rates, on the false assumption that such rates will be made on the gross estimated rental. Neither can the deductions for rates be made from the "net annual value," as defined by the Parochial Assessments Act; for that net annual value is the result to be obtained as the effect of deducting the estimated rates, and does not pre-exist as a sum from which this deduction can be made. It remains as the only possible conclusion,—that the sum from which the estimated rates and taxes is to be deducted, in order to arrive at the "net annual value," or "rateable value," is the gross estimated rental of the property, less the expense of repairs and renovation. This also is the only constant fund out of which, in fact, the rates and taxes can possibly be paid,—the only permanent taxable revenue from property being that profit which remains after the necessary outlay for the preservation of the property.

Practical Directions.

The course which the persons making the rate should adopt in giving effect to the above views, is as follows :—

1st.—To estimate the sum which will be required during the next year in the parish or township for all the rates and taxes payable by the tenant.

(In the examples which will be given below, it will be assumed that the estimated sum of the whole of the rates for the ensuing year is 100*l*.)

2nd.—To put in the proper column in the rate-book the "gross estimated rental" of each property. This the valuation will always supply.

1. Description of Property rated.	2. Gross estimated Rental.
	<i>£</i> .
1. House	100
2. Land	100
3. Tithe rent-charge of 110 <i>l</i> ., less 5 <i>l</i> . 10 <i>s</i> . for Tenant's } Composition, and 4 <i>l</i> . 10 <i>s</i> . for Ecclesiastical Dues. }	100

In the case of tithes, the "gross estimated rental" is not the gross value of the rent-charge, supposed here, by way of example, to be 110*l*.; but the rental which a tenant would pay, taking upon himself the risk and trouble of collecting it. It will, therefore, be the value of the rent-charge diminished by this compensation to the tenant; which being here supposed to be 5*l*. 10*s*., makes the supposed "gross estimated rental" 104*l*. 10*s*.; from which sum it will be necessary to make a further deduction for ecclesiastical dues, here supposed to be 4*l*. 10*s*., making the "gross estimated rental" 100*l*.

3rd.—To estimate the reasonable expenses supposed to be incurred in respect of each rateable property for repairs, insurance, and other expenses necessary to maintain the condition of the property.

This will also be supplied by the valuation.

1. Description of Property rated.	2. Gross estimated Rental.	3. Repairs, Insurance, &c.
	£.	£.
1. House	100	25
2. Land	100	10
3. Tithe rent-charge of 110%. .	100	..

4th.—When these particulars have been ascertained in every case, the following further operations must be performed.

First.—Deduct the amount of these expenses, in each case, from the gross rental of the particular property; the remainder will be the sum from which the allowance for tenant's rates and taxes is to be made.

1. Description of Property rated.	2. Gross estimated Rental.	3. Repairs, Insurance, &c.	4. Remainder.
	£.	£.	£.
1. House	100	25	75
2. Land	100	10	90
3. Tithe rent-charge of 110%. .	100	..	100

Secondly.—Add together the whole of these remainders, and subtract from that total the total amount of the estimated tenant's rates and taxes, the remainder will be the total net annual value of the whole of the rateable property in the parish or township: thus,—

1. Description of Property rated.	2. Gross estimated Rental.	3. Repairs, Insurance, &c.	4. Remainder.
	£.	£.	£.
1. House	100	25	75
2. Land	100	10	90
3. Tithe rent-charge of 110%. . .	100	..	100
Total			265
Subtract estimated tenant's rates and taxes			100
Total Net Annual Value of all the rateable Property of the Parish			£165

Thirdly.—Now as the total 265*l.* is to bear the taxation of 100*l.*, by which it will be reduced to 165*l.*, the amount of the total “net annual value,” it will follow that each of the sums 75*l.*, 90*l.*, and 100*l.*, must be reduced by their respective proportions of 100*l.*

The calculation to be made will now be,—as 265*l.* is reduced to a net annual value of 165*l.*, to how much will 75*l.* be reduced; and so for the other sums: thus,—

						Net Annual Value.	
		£.	£.	£.	£.	s.	d.
1. House	. . . .	265	: 165 ::	75	: 46	13	11½
2. Land	. . . .	265	: 165 ::	90	: 56	0	9
3. Tithe	. . . .	265	: 165 ::	100	: 62	5	3

The case will now stand thus:—

1. Description of Property rated.	2. Gross estimated Rental.	3. Repairs, &c.	4. Remainder.	5. Rateable value.
	£.	£.	£.	£. s. d.
1. House	100	25	75	46 13 11½
2. Land	100	10	90	56 0 9
3. Tithe	100	..	100	62 5 3½
Total Net Annual Value of rateable Property in the Parish .				£ 165 0 0

The total of column 5 should be the same as the result before obtained by deducting the estimated rates and taxes from the total of column 4. The one result will therefore serve to check the other.

5th.—Now enter in the rate books, in their proper places, columns 1, 2, and 5, and proceed to lay your rate on the sum contained in the latter column.

The information contained in columns 3 and 4, and the calculation made in reference to the latter column, should be carefully preserved for the purpose of satisfying rate-payers as to the amounts allowed for repairs, and for rates and taxes, as well as for the purpose of affording evidence in case of appeal. While the relations of property and the estimate of prospective rates remain the same, those calculations will, of course, serve for future rates, and save the necessity of re-calculation.

It must be borne in mind that the sums mentioned above are only assumed hypothetically; and the proportions of the gross rental and of the several deductions are not to be understood as having any application to any actual case in making a rate. The value of the property and the amount of the deductions must in every case be determined by the circumstances of each individual property.

APPENDIX C.

DOCUMENTS ISSUED BY THE COMMISSIONERS,
AND CORRESPONDENCE, &c., UNDER THE
IRISH POOR RELIEF ACT.

No. 1.

DIET, &c., OF PAUPERS IN WORKHOUSES IN IRELAND.

I.—A CIRCULAR sent to the BOARDS of GUARDIANS of the several
UNIONS as to DIETARIES.*Poor Law Commission Office, Dublin,
1st January, 1842.*

DIETARIES being now established in 40 of the Unions, and having been in use in several of them for a considerable period, the Poor Law Commissioners consider that they are in possession of sufficient information for enabling them to decide upon the best scale of workhouse diet for general adoption.

The principle by which the supply of food to the inmates of workhouses must in every case be governed, is that the diet of the pauper should be such as will maintain him in health; and whilst sufficient for that object, that it should not be superior, either in quantity or quality, to the general diet of individuals in the vicinity, who are maintaining themselves by their own independent exertions.

In accordance with this principle, the Commissioners have prepared the three dietaries hereafter inserted. There are, however, two prominent points of difference to be observed in them:—first, in the number of the daily meals, which in some Unions has been fixed at three, but in the great majority at two meals in the day;—and secondly, in the introduction or exclusion of animal food.

As regards the number of the meals, it is believed that two meals a-day will, for the most part, be found sufficient for the adult paupers, although it is always advisable for the children to have three meals. The Commissioners have sanctioned the giving three meals to adults, in parts of the country where the bulk of the labouring population can, and do, usually provide for themselves three meals, and where it has been customary to allow three meals in gaols and other public institutions. This occurs very generally in the North of Ireland: but in other districts, in almost every instance, two meals have been recommended by the Guardians, and approved by the Commissioners. In the two Dublin workhouses, and in the Cork workhouse, which have been in operation upwards of 18 months, two meals have been given. The system of two meals is far more convenient than the other, and also more economical: for it is found to be extremely difficult to divide into three meals the quantity of food which, if given in two meals, would be amply sufficient.

With respect to the introduction or exclusion of animal food, it may be remarked that in most of the Unions it is altogether excluded. In the agricultural Union it certainly should not be introduced; but in city Unions, where a large proportion of the inmates of the workhouse may have been drawn from the city population, and where it is found that a small portion of animal food can be given without increasing the expense of the pauper's maintenance, the Commissioners do not object to its being introduced sparingly into the dietary. Thus in the two Dublin Unions, one pint of soup is given to every adult pauper twice a-week, without any material increase of expense.

It is usual to give the able-bodied women in the workhouse, who are employed in washing, or in hard household, or out-of-door, work, the same quantity and description of food as the able-bodied men; while the infirm of both sexes, and the able-bodied women employed in needle-work and other sedentary occupations, are allowed somewhat less; and this practice the Commissioners approve.

The following dietaries are given for selection, as they may be considered suitable to the circumstances of the particular Union:—

DIETARY, No. 1.

Two Meals in the day for Adults—Three Meals for Children.

ABLE-BODIED ADULTS.

BREAKFAST.		DINNER.	
Oatmeal in Stirabout.	Butter-milk.	Potatoes, weighed raw.	Butt er-milk.
7 oz.	1 Pint, or New-milk, $\frac{1}{2}$ Pint.	$3\frac{1}{2}$ lbs.	1 Pint, or New milk, $\frac{1}{2}$ Pint.

CHILDREN FROM NINE TO FOURTEEN YEARS INCLUSIVE.

BREAKFAST.		DINNER.		SUPPER.
Oatmeal.	New-milk.	Potatoes.	New-milk.	Bread.
$3\frac{1}{2}$ oz.	$\frac{1}{2}$ Pint.	2 lbs.	$\frac{1}{2}$ Pint.	6 oz.

Children, from five to eight years inclusive, to be fed on the same description of food, diminished at the discretion of the Board of Guardians.

Children under five years to be fed at the discretion of the Board of Guardians, substituting, wherever it is deemed necessary or expedient, rice or bread for oatmeal or potatoes.

Infirm adult paupers, who are not sick, and women not employed in washing or hard labour, to have one ounce of oatmeal and half a pound of potatoes less than the able-bodied adults.

DIETARY, No 2.

Two Meals in the day for Adults, including Animal Food—and Three for Children.

This dietary is the same as No. 1, except that on two days in the week for dinner, one pint of soup is substituted for the allowance of milk or butter-milk; in which case the quantity of potatoes is reduced to three pounds.

Animal food is to be excluded from the diet of the children below five years of age.

DIETARY, No. 3.

Three Meals in the day—No Animal Food.

BREAKFAST.		DINNER.		SUPPER.	
Oatmeal in Stirabout.	Butter-milk.	Potatoes, weighed raw.	Butter-milk.	Oatmeal in Stirabout.	Butter-milk.
5 oz.	$\frac{1}{3}$ Quart.	3 lbs.	Quart.	4 oz.	$\frac{1}{3}$ Quart.
				or Bread 6 oz.	

Children, from nine to fourteen years inclusive, to have two-thirds of the above quantities of the same description of food.

Children, from five to eight years inclusive, to be fed on the same description of food, diminished at the discretion of the Board of Guardians.

Children under five years to be fed at the discretion of the Board of Guardians, substituting, wherever it is deemed necessary or expedient, rice or bread for oatmeal or potatoes.

Infirm adult paupers, who are not sick, and women not employed in washing or hard labour, to have one ounce of oatmeal and half a pound of potatoes less than the able-bodied adults.

Where it is considered to be inconvenient to cook stirabout twice in the day, or where any other objection exists against having two meals of stirabout, bread may be adopted for supper, as specified in the table.

DIETARIES FOR THE SICK.

The ordinary dietary may be varied in any particular, upon the advice of the medical officer, in the case of any pauper who is under medical treatment. But it will be convenient to frame such stated dietaries for the sick as may be calculated to suit certain classes of cases most likely to occur.

The following dietaries for adult sick paupers have been found suitable :—

SICK DIETARY, No. 1.

The ordinary House Diet.

SICK DIETARY, No. 2.

BREAKFAST.		DINNER.	SUPPER.	
Bread.	New-milk.		Bread.	New-milk.
4 oz.	$\frac{1}{2}$ Pint.	One Quart of New-milk made into Whey.	4 oz.	$\frac{1}{2}$ Pint.
			or 1 Pint of Flummery.	

SICK DIETARY, No. 3.

BREAKFAST.		DINNER.	
Bread.	New-milk.	Bread.	New-milk.
8 oz.	$\frac{1}{2}$ Pint.	12 oz.	$\frac{1}{2}$ Pint.

SICK DIETARY, No. 4.

BREAKFAST.		DINNER.		SUPPER.
Bread.	New-milk.	Bread.	Broth.	Gruel.
4 oz.	$\frac{1}{2}$ Pint.	8 oz.	1 Pint.	1 Pint.

Occasional Variations in Dietsaries.

Circumstances may occur rendering it inexpedient or disadvantageous to adhere strictly to the established dietary, when a temporary departure from it may be advisable, owing to the state of the markets or other cause. In such cases, a variation may be made by substituting bread for either potatoes or oatmeal, in the proportion of 12 oz. of bread for $3\frac{1}{2}$ lbs. of potatoes, and 8 oz. of bread for 7 oz. of meal;—or 8 oz. of meal in stirabout may be substituted for $3\frac{1}{2}$ lbs. of potatoes. So also, milk or gruel may be substituted for buttermilk, in equivalent proportions. Previously to adopting any such change, however, application must be made to the Commissioners, and their sanction obtained.

By order of the Board,

ARTHUR MOORE, *Chief Clerk.*

II.—LETTERS addressed by the COMMISSIONERS to the BOARD of GUARDIANS of the CLONMEL UNION, respecting EXTRA ALLOWANCES proposed to be given to PAUPERS for WORK or SERVICES in the WORKHOUSE.

Extract from Letter dated 5th April, 1841.

It gives the Commissioners great satisfaction to perceive that the visiting committee have earnestly turned their attention to these most important points,—classification and employment. The Commissioners

are happy in testifying their approval of all the arrangements that are recommended by the committee for the due classification and employment of the paupers, with one exception. It is proposed to distinguish those who are appointed to certain offices in the workhouse by allowing them an extra meal, by way of stimulating them to a vigilant and attentive discharge of their duties : from this proposition, the Commissioners feel bound to withhold their sanction, as, in their opinion, it militates against an important principle in the management of paupers, namely, that every pauper inmate of the workhouse is required and is bound to give, in return for his maintenance, all the services of which he may be capable : it is with this view that the 12th and 21st clauses of the order for the government of the workhouse have been framed ; and this view the master and matron are bound by the rules for their observance to carry into effect. (See XXI. 6, and XXXII. 3, of the order referred to).^{*} The maintenance of every pauper ought to be sufficient, according to their respective conditions ; no one ought to receive more or less food than is enough, and every one ought in return to work to the full extent of his capacity. It is found by experience that upon no other system can a workhouse be efficiently regulated ; where distinctions of the kind in question are made, it soon occurs that every pauper who is set to work, or placed in any post of responsibility or trust, will fancy himself injured if not remunerated for his services by an extra quantity of food, and thus it becomes difficult to enforce industry and subordination. It has been found also under such an arrangement, that a strong temptation to favouritism exists on the part of the superior officers ; even where it is not practised, it is suspected, and thus discontent arises and spreads among the inmates. For these and similar reasons, the Commissioners recommend the Board to reconsider that clause of the Visiting Committee's Report in which it is recommended to remunerate or reward the paupers discharging various servile offices in the workhouse.

To

By order of the Board,

The Clerk of the Board of *ARTHUR MOORE, Chief Clerk.*
Guardians of the Clonmel Union.

Further Letter to the Board of Guardians of the Clonmel Union.

Poor Law Commission Office, Dublin,

SIR,

4th May, 1841.

THE Poor Law Commissioners acknowledge the receipt of your letter of the 12th ultimo, transmitting copies of minutes of proceedings of the Guardians of Clonmel Union on the 10th ultimo ; in which you state that the extra allowances to certain paupers for their services in the workhouse had been discontinued in accordance with the Commissioners' letter of the 5th ultimo.

The Commissioners have also received a report from the Assistant-Commissioner for the Union, in which he states, that while the Guardians concur in the soundness of the principles on which the workhouse rules referred to in that letter are founded, they apprehend

^{*} Annual Report for 1840, Appendix C. No. 3.

that an enforcement of the 12th and 21st sections of the order will have the effect of clearing the house of all able-bodied paupers, and that they will then be obliged to employ hired services for performing the duties of the workhouse; and that it was with a view to economy alone that the Guardians proposed the departure from the rules in the instance of the paupers referred to.

The Commissioners having already communicated to the Board of Guardians their views on the subject generally, need only state further that they consider it advisable to diminish the work demanded of a pauper to such an amount, or to modify its nature in such manner, that it may reasonably and safely be demanded without any alteration of the established dietary, rather than to increase the allowance of food in consideration of the work required. If, after such diminution of the work, it is found that the household services are actually too great to be performed by the pauper inmates, the Commissioners would recommend that the paid services of such other persons as are really necessary should be engaged for the purposes required.

With respect to the apprehension that this course will have the effect of causing the removal of all able-bodied paupers from the workhouse, and of leading to some additional expense to the Union, the Commissioners consider that such an absence of able-bodied paupers is a result to be desired; but they do not think that it would lead ultimately to any increase of the charge upon the Union. They cannot but think that by withdrawing the inducement which the extra allowances would hold out to persons to apply for admission into the workhouse, or to remain there longer than they otherwise would, the temptation to become paupers is diminished; and although the course recommended may in the first instance cause some additional charge, the Commissioners believe that a strict adherence to the rules for the management of the workhouse will ultimately promote the best interests of all classes in the Union, and be more economical in a pecuniary point of view.

With reference to the power of the Guardians to obtain such paid services as may become necessary, the Commissioners refer them to the concluding portion of Sect. IV. Part. 1, of the order for regulating the proceedings of the Board of Guardians,* which directs that they shall, subject to the approbation of the Commissioners, appoint such assistants and servants as the Guardians shall deem necessary, to assist in the performance of the several duties of the workhouse.

To	By order of the Board,
<i>The Clerk of the Board of</i>	ARTHUR MOORE, <i>Chief Clerk.</i>
<i>Guardians of the Clonmel Union.</i>	

III.—LETTER to the BOARD of GUARDIANS of the LURGAN UNION, respecting the allowance of TOBACCO to certain PAUPERS.

SIR,	<i>Poor Law Commission Office, Dublin,</i>
	<i>26th November, 1841.</i>

THE Poor Law Commissioners having had under consideration a minute of the Board of Guardians of the Lurgan Union, of the 5th

* Annual Report for 1839, Appendix B. No. 5.

instant, directing the Clerk to purchase one pound of tobacco for a man employed in whitewashing the fever wards, and for the attendants in the said ward, the medical officer having applied for such tobacco on their behalf,—the Commissioners desire to call the attention of the Guardians to the 20th regulation in the order for the government of the workhouse,* in which the use of tobacco is prohibited, except where ordered medicinally by the medical officer; and such orders as the medical officer may at any time give, involving any departure from the ordinary diet of the workhouse, or for any extra allowances, are expressly directed to be brought under the consideration of the Board of Guardians for their decision thereon.

The Commissioners wish to point out that any departure from the established allowances, which has the effect of placing any individual pauper in a condition superior with respect to food, clothing, or other circumstances, to that of the rest of the inmates of the workhouse, militates against an important principle in the management of paupers, namely, that every pauper inmate of the workhouse is required and is bound to give, in return for his maintenance, all the services of which he may be capable. It is with this view that the 12th and 21st clauses of the order for the Government of the workhouse have been framed, and this principle the officers of the workhouse are bound by the rules for their observance to carry into effect. The maintenance of every pauper should be sufficient, according to their respective conditions; no pauper should receive more or less than is enough, or allowances beyond those of other paupers, and every one ought in return to do such work as may be required of him to the full extent of his capacity. It is found by experience that upon no other system can a workhouse be efficiently managed. Where distinctions of the kind referred to are made, it soon occurs that every pauper who is set to work, or has any particular service assigned to him, will fancy himself injured if not remunerated by an extra allowance; and thus it becomes difficult to enforce industry or subordination, while the officers of the establishment are exposed to the supposition of favouritism towards particular paupers.

The Commissioners therefore request that the medical officers may be cautioned against encouraging the use of tobacco or other prohibited articles in the workhouse, or ordering any articles for which there is not an absolute necessity.

* * *

To By order of the Board,
The Clerk of the Board of ARTHUR MOORE, *Chief Clerk.*
Guardians of the Lurgan Union.

IV.—EXTRA ALLOWANCES to PAUPERS ON HOLIDAYS.

Extract from Minutes of the Board of Guardians of the Balrothery Union, dated 14th March, 1842.

Notice of Motion,—That each able-bodied pauper get on Easter Sunday one pound of mutton for dinner, and each child half a pound.

* Annual Report for 1840, Appendix C., No. 3.

*Letter from the Commissioners to the Board of Guardians of the
Balrothery Union.*

*Poor Law Commission Office, Dublin,
19th March, 1842.*

SIR,

THE Poor Law Commissioners have had before them minutes of proceedings of the Board of Guardians of the Balrothery Union on the 14th instant, and they observe with regret that the Guardians propose to give an extra allowance to the inmates of the workhouse on Easter Sunday.

The Commissioners cannot approve of such a course, which is directly opposed to sound principle, and must tend to make the condition of the pauper superior to that of the industrious labourers, very many of whom will be unable to partake of such an indulgence as is now proposed to be given, although they are compelled to contribute towards the maintenance of the paupers in the workhouse.

The Commissioners request the Guardians to reconsider the subject in reference to this circumstance; and if they will do so impartially, the Commissioners are satisfied that they will at once see the impropriety of departing from the established dietary on any such occasion as that referred to in the Guardians' resolution.

To

By order of the Board,

The Clerk of the Board of ARTHUR MOORE, *Chief Clerk.*
Guardians of the Balrothery Union.

No. 2.

REPORTS OF PROCEEDINGS OF THE BOARDS OF GUARDIANS, AND WEEKLY RETURNS OF NUMBERS OF PAUPERS.

Circular issued by the Commissioners to each Union in Ireland.

*Poor Law Commission Office, Dublin,
28th February, 1842.*

SIR,

THE Poor Law Commissioners, having taken into consideration the expediency of a regular transmission to them of copies of the minutes of the respective Boards of Guardians in Ireland, and of the weekly returns of paupers in those Unions where workhouses are opened, desire to call your attention to Section V. 2 of the Regulations for the Union, which relates to your duties as Clerk, and especially to paragraphs 1, 2, and 12, relating to the Minutes of the Guardians; also to the Order for the keeping of the Union accounts, which is issued on the opening of the workhouse, Section 1, paragraph 1.

In some of the Unions the minutes are now sent to this office in the first instance, whilst in others they are sent direct to the Assistant Commissioners; and in some instances only special matters are reported to the Commissioners for their information, or where their instructions are required on particular points. The Commissioners consider it necessary to establish a more uniform and regular means of communication with the respective Boards of Guardians; and with this view they request that you will in future send a full copy of the minutes of each meeting of the Board of Guardians to the Commissioners; and as they will then refer the minutes to the Assistant Commissioner in charge

of the Union, it will not be necessary to send another copy to him, unless where you are specially required to do so.

Form of Return required in pursuance of foregoing Circular, as subsequently amended.

WEEK ENDED SATURDAY, _____ day of _____ 1842.

RETURN of PAUPERS who have been Admitted into, or Discharged from, the Workhouse; and of the Number of Sick, and the Number Born, or who have Died therein.

	ADMITTED.						DISCHARGED.						DIED.					
	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total.	Males aged 15 and upwards.	Females aged 15 and upwards.	Boys under 15.	Girls under 15.	Children under 2.	Total.
During the week ended as above.																		
Remaining on the previous Saturday, as per last Return.																		
Total . . .																		
Deduct Discharged and Died during the week ending as above.																		
Remaining on the above date.																		
<div style="display: flex; justify-content: space-between;"> <div> <p><i>Number of Inmates that the Workhouse is calculated to contain,</i></p> <p><i>Next Meeting of Guardians to be held on</i></p> </div> <div> <p>_____ day of _____</p> <p>1842.</p> </div> </div>																		

RETURN OF SICK AND LUNATIC PAUPERS.

No. in Hospital on the above date.

No. in Lunatic and Idiot Wards on the above date.

Observations in case of any unusual number of these Classes of Paupers.

If the workhouse has been opened for the reception of destitute poor, the Commissioners also request that you will furnish a return weekly of the number of inmates, according to the foregoing form; and if the workhouse has not yet been declared fit for the reception of paupers, the returns must commence at the date of its opening. The return should be brought down to the Saturday immediately preceding the day of meeting; and it may most conveniently be made in a form printed at the head of the sheet on which the minutes are copied.

In case of there being any matter to which it shall be deemed expedient to call the especial or immediate attention of the Commissioners, it is desirable that it should be done in a separate letter; and the day of the next meeting of the Guardians should always be stated on your communications. The copies of the minutes should also be signed by you at foot.

To	By order of the Board,
<i>The Clerk to the Board of Guardians of the</i>	ARTHUR MOORE, <i>Chief Clerk.</i> <i>Union.</i>

No. 3.

COLLECTION OF POOR RATES.

I.—CIRCULAR issued to each BOARD of GUARDIANS in IRELAND.

SIR,

*Poor Law Commission Office, Dublin,
15th March, 1842.*

THE Poor Law Commissioners, considering it desirable that all rate-payers should be informed of the enactments under which the poor-rate is to be levied and collected, suggest to the Board of Guardians the expediency of printing, according to the accompanying form of placard, the 71st and a portion of the 73rd sections of the 1 and 2 Vic., c. 56 (the Irish Poor Relief Act), together with the 152nd section of the 6 and 7 Wm. IV., c. 116 (the Grand Juries Act), to which the 73rd section of the Irish Poor Relief Act refers, with a view to your causing them to be posted or otherwise published throughout the Union.

To	By order of the Board,
<i>The Clerk of the Board of Guardians of the</i>	ARTHUR MOORE, <i>Chief Clerk.</i> <i>Union.</i>

ANNEX to the foregoing Circular; with which was also transmitted
a Form of Placard.

*Copy of the 71st Section of the Act 1 and 2 Vic., c. 55, for the Relief of the
Destitute Poor in Ireland.*

And be it enacted, That every rate made under the authority of this Act shall be paid to the person authorized to collect the same by the person in the actual occupation of the rateable property at the time of the rate

made; and on his default, then by the person subsequently in the occupation of the rateable property from whom such rate shall be demanded.

Copy of the 73rd Section of the Act 1 and 2 Vic., c. 56.

And be it enacted, That every rate made under the authority of this Act, on each electoral division, shall, and may, if any collector for the time authorized to collect the county cess, on any part of such electoral division, shall be approved of by the Commissioners, and shall give security to the satisfaction of the Commissioners, and shall accept such salary or allowance as shall be approved by the Commissioners for his trouble in this behalf, be levied by such collector, who shall, so far as relates to the collection of such rate, be deemed a paid officer of the Union within which such electoral division shall be situated; and it shall be lawful for the Guardians of any Union to issue warrants under their seal to each such collector, specifying the amount of money to be levied for the purposes of this Act on each electoral division respectively within the collection of such collector, and the portion thereof to be paid by each occupier of rateable hereditaments, or other person liable to pay the same; and the collector, on receipt of such warrant, is hereby required and authorized to levy the money therein mentioned according thereto; and such money shall and may be collected and levied, sued for, and recovered by such and the same ways and means as the grand jury cess, or the money apportioned on the several persons liable to pay the same, may be collected and levied; but if such collector shall not give such security, or accept such salary or allowance, such rate shall and may be levied by any other officer of the Union, who shall, with the approval of the Commissioners, be thereunto appointed and authorized by the warrant of such Guardians; and every such officer so appointed and authorized shall have such and the same powers in all respects for the collection and levy of the money mentioned in the warrant of the said Guardians, as are hereinbefore given to the collector for the time being authorized to collect county cess.

Copy of the 78th Section of the Act 1 and 2 Vic., c. 56.

And be it enacted, That in case the rate in respect of any rateable property shall not have been fully paid within two calendar months after the rate made, it shall be lawful for the Guardians of the Union within which such rateable property shall be situate, or any person authorized to collect rate therein, to levy and raise such rate, or the part thereof remaining unpaid, together with all costs incurred by any neglect or refusal to pay the same, by such distress on the rateable property, and such sale and disposition of the distresses taken thereon, as are by law provided for the recovery of rent reserved on leases of land for years, or to sue for such rate and costs by civil bill, in the name of such Guardians, before the assistant barrister having jurisdiction to hear and determine causes by civil bill in the county, place, or district where the person liable to pay the same resides: Provided always, that in case the person occupying such property and paying such rate and costs, or any part thereof, shall not be the person primarily liable to pay the rate, or the immediate or any superior landlord of the person primarily liable, it shall be lawful for him to deduct and retain the whole of the rate, and such costs so paid by him, from any rent paid by him; and the person from whose rent such rate and costs shall be so deducted shall be entitled to make from any rent paid by him such deduction as he would have been entitled to make in case the rate had been duly paid by the person primarily liable to pay the same.

Copy of the 152nd Section of the Act 6 and 7 Wm. IV., c. 116 (the Grand-Jury Act), referred to in the foregoing.

And be it enacted, That every person duly authorized to collect and levy any grand jury cess off any barony, county of a city, or county of a town,

as soon as he shall have received the applotment of such cess, shall collect and levy the same according to such applotment, and such money may be levied by distress and sale of any goods and chattels of every person refusing to pay the proportion therein applotted for him or her to pay, which may be found on the premises chargeable, rendering to the owner the overplus (if any), after deducting the expenses of distraining, not exceeding twelvence in the pound on the sum for which such distress may have been made; or in case the collector shall not think it expedient to proceed by distress, then and in such case such collector shall leave at the dwelling-house of the party chargeable for, or in respect of, such premises, a notice bearing date the day and year of serving the same, subscribed with the name and abode of such collector, requiring payment of the sum applotted within six days from the date of such notice, and expressing that within six days the money demanded may be paid to the collector at his house or office; and if such money be not so paid within such time, then it shall be lawful for such collector to prefer a complaint to any justice of the peace for the county in which the party may reside, and such justice shall summon the party so complained against to appear before him and answer the said complaint, and shall at the time specified in such summons examine into the matter of such complaint on oath (which oath the justice is empowered to administer), and shall direct the payment to such collector of such money as he shall find due and payable under such applotment by the party complained against, together with a sum certain, as and for such reasonable costs and charges as to such justices shall seem meet; and in default of the appearance of such party, or upon his or her refusal or neglect forthwith to pay the sum or sums so by such justice directed to be paid, it shall and may be lawful for such justice, or for any justice of the peace for such county, to issue his warrant, authorizing and empowering the said collector to levy the money thereby ordered to be paid, by distress and sale of the goods or chattels of the party so complained against, which may be found within any part of such county, rendering the overplus (if any) to him or her, the necessary charges and expenses of distraining being thereout first deducted, as directed by such justice; and if sufficient distress cannot be found within the same county, then on oath thereof, made before any justice of the peace of any other county in which any of the goods and chattels of such party shall be found (which oath such justice shall administer and certify by endorsing in his handwriting his name on the warrant granted to make such distress), the goods or chattels of such party so refusing or neglecting to pay as aforesaid shall be subject and liable to such distress and sale in such other county where the same may be found, and may, by virtue of such warrant and certificate, be distrained and sold in the same manner as if the same had been found within such first-mentioned county.

COPY of an OPINION given by the late SOLICITOR-GENERAL for Ireland, on a Case laid before him by the Poor Law Commissioners.

I am of opinion that, under the 73rd section, a power is given to the collector of the poor rate of preferring a complaint before a justice, and taking the steps prescribed by the 152nd section of the Grand Jury Act, the 6 and 7 Wm. IV., c. 116, for recovery of the sum applotted on each individual; and I think that such power is not confined to the period of two months after the making of the rate. I think the remedies given by the 73rd section are against the *person* applotted on or rated, and that the remedy of distress given by the 78th section is against the *property rated*; and this remedy cannot be resorted to until the end of two months after the rate made, during which time it was supposed the amount might, if practicable, have been levied against the individual. I think this construction will account for and explain the necessity for the two sections; and therefore, in my opinion, the proceeding before the justices against the

individual who owed the rate may be taken either before or after the two months after the making of the rate, but the proceedings against the *property rated* cannot be taken until two months have expired.

26th August, 1841.

RICHARD MOORE.

II.—COPIES OF CORRESPONDENCE respecting PROCEEDINGS for the RECOVERY of POOR RATE in the BELFAST UNION,—submitted as a Case to the late Solicitor-General for Ireland; and upon which the foregoing Opinion was given.

REPORT from EDWARD GULSON, Esq., Assistant Poor Law Commissioner, to the POOR LAW COMMISSIONERS.

GENTLEMEN,

August 5th, 1841.

In collecting the poor rates in the Union of Belfast, it has been necessary to apply to the magistrates in regard to persons in arrear, and although the utmost willingness has been in every instance evinced on the part of the justices to assist the Guardians in carrying out the law in every respect, a doubt has arisen on the minds of the justices in regard to their jurisdiction, which impedes the enforcement of the rate, until the opinion of counsel is had for their satisfaction and guidance. The point is this: the 73rd section of the Act gives the magistrates jurisdiction in regard to the enforcement of the rate; and the 78th section enacts another process which may be resorted to after two months have elapsed from the making of the rate. The 78th section being subsequent to the 73rd section, the magistrates doubt whether the 78th section does not supersede or destroy their jurisdiction after the two months (mentioned in the 78th section) have elapsed. The point may therefore in few words be thus stated:—The 73rd section gives the magistrates jurisdiction. The 78th section (which is of course subsequent to the 73rd section) gives another mode by which the rate may be recovered after it has been due two months.

Is this second mode of recovering the rate an addition to the first mode, or is it intended to supersede the first, and be in substitution thereof?

Are the two jurisdictions pointed out in the 73rd and 78th sections in operation together, or is the 73rd section only in operation until the two months have elapsed which bring the 78th section into operation?

In consequence of the refusal of the justices to issue summons (after the two months have expired) until this doubt was cleared up, I waited on them at the Petty Sessions to confer with them on the subject. The doubt having been started, and the case of the issue of process for the recovery of poor rate being new, the magistrates stated their wish to have the opinion of the law officers on the point for their guidance, and they requested me to apply to the Commissioners for such an opinion as would justify them in proceeding according to the wish of the Board of Guardians for the recovery of the arrears now due on the rate made in February last.

I have therefore to request that the opinion of counsel may be taken and transmitted to the justices of Belfast Petty Sessions and Belfast Board of Guardians, on the point, until which, I beg to add, the

recovery of arrears is at a stand; for the mode pointed out by the 78th section is, in cases of small arrears, from poor persons, found to be inexpedient.

I am &c.,

To the Poor Law Commissioners.

EDWARD GULSON,
Assistant Poor Law Commissioner.

LETTER from the COMMISSIONERS to the JUSTICES in PETTY SESSIONS,
at Belfast.

*Poor Law Commission Office, Dublin,
11th August, 1841.*

SIR,

THE Poor Law Commissioners have been informed by their Assistant Commissioner, Mr. Gulson, that doubts are entertained by the justices of the Petty Sessions at Belfast, as to their powers in proceeding for the recovery of arrears of poor rate, with reference to the 73rd and 78th sections of the Irish Poor Relief Act.

The Commissioners do not perceive any inconsistency between the two sections. Two modes of proceeding are laid down, with this difference, that the mode prescribed by the 78th section can only be resorted to in cases where the rate is two months in arrear. This however does not prevent any proceedings after that term, under the 73rd section, since all the provisions of an Act of Parliament have concurrent force, and must be construed together, so as to give effect, if possible, to the whole. The Act therefore gives an option of proceeding under either clause, the second not superseding the first by enacting anything contrary to, or at variance with, its provisions.

The Commissioners would observe that, if the scruples of the justices were well grounded, the power of recovering rate would be restricted at the very period when it ought to be enlarged,—that is, when the rate has been allowed to be two months in arrear. The Commissioners do not consider it necessary to take the opinion of the law officers of the Crown on the point; and they trust that the foregoing explanation will be sufficient for the guidance of the magistrates.

By order of the Board,

*To the Clerk of the Justices in
Petty Sessions, Belfast.*

ARTHUR MOORE, *Chief Clerk.*

FURTHER REPORT from Mr. GULSON, Assistant Commissioner.

GENTLEMEN,

August 22, 1841.

IN reference to my former report and your letter, dated August 11, 1841, directed to "the Clerk of the Justices of Petty Sessions, Belfast," relative to the collection of the rates, I beg to state that the justices still decline to take any measures in regard to the enforcement of the rate, after such rate has been made two months.

The justices still entertain the doubt expressed in my former report on the subject, and decline to act unless they have the opinion of the law officers or of some eminent counsel on the subject.

The collection of the arrears of rate in the Belfast Union therefore is at a stand, no progress having been made since my former report. Of course the longer the matter remains in this state, the greater will be the ultimate difficulty in regard to the collection of the arrears now due; and I beg therefore to suggest, that the opinion of counsel be

taken, as the only course by which the justices of Belfast Petty Sessions can be induced to assist in the recovery of arrears after two months have elapsed from the making of the rate.

I am, &c., EDWARD GULSON,
To the Poor Law Commissioners. Assistant Poor Law Commissioner.

No. 4.

VALUATIONS AND RATE-BOOKS OF THE DUBLIN UNIONS.

I.—LETTER from the SECRETARY of STATE for the HOME DEPARTMENT to the BOARD in DUBLIN.

SIR,

Whitehall, October 14, 1841.

I AM directed by Secretary Sir James Graham to acquaint you that he has received a statement of facts from Dublin, of which the enclosed is a summary, with respect to the conduct of the Boards of Guardians, valuers, collectors of rates, and other officers employed in the Administration of the Poor Law in the city of Dublin.

It appears to Sir James Graham that the Poor Law Commissioners have the power to ascertain in what manner the provisions of the Irish Poor Law Act are administered; for, by Sect. 2 of that Act, authority is given to the Poor Law Commissioners, or any one of them, to examine witnesses on oath, and to call for papers, &c., upon any matter connected with the objects or purposes of the said Act.

That the Poor Law Commissioners can have no difficulty in exercising this power; for by Sec. 12 authority is given to Assistant Commissioners to examine witnesses on oath upon any subject into which the Commissioners, if present, might, in virtue of their powers under that Act, inquire.

That the Poor Law Commissioners have control over the Guardians of the Poor, and are responsible for the due and efficient discharge of the duties intrusted to them; for by Sec. 26 authority is given to the Poor Law Commissioners, in case the duties of the Board of Guardians should not be duly or efficiently discharged, according to the intention of the Act, to declare such Board of Guardians dissolved, and to order a fresh election of Guardians; and if, after such fresh election, the duties of the Guardians should still not be duly and effectually discharged, then the Poor Law Commissioners are empowered to appoint paid officers to carry into execution the provisions of the Act.

That the Poor Law Commissioners have the power of punishing those who do not duly and effectually perform the duties of their offices; for, by Sect. 33 the Poor Law Commissioners have the power to discharge any paid officer, appointed under the provisions of the Act, whom they may think incompetent to perform the duties of his office.

Thus the utmost extent of authoritative control has been confided by the legislature to the Poor Law Commission in Ireland, for the purpose of checking and preventing abuses such as those which are represented to have occurred. Sir James Graham is therefore anxious that you should report immediately on these allegations, and enable him, by full explanation, to form a judgment respecting the causes which have led to such results.

I have the honour, &c.

H. MANNERS SUTTON.

To George Nicholls, Esq.

II.—STATEMENT enclosed with the foregoing Letter.

It is stated that—

1st. The valuations on which the poor's rates for the city of Dublin were founded, were in themselves partial, unjust, oppressive to many, and, it is believed, unsatisfactory to all.

2ndly. The existing rate books of both Unions in the city of Dublin did not in any degree furnish the information which the churchwardens were required, by the 39th section of the Municipal Act, to extract from them, and which, under the provisions of 65th sect. of the Irish Poor Law Act, they were entitled to expect; inasmuch as the entries in the original formation of the rate books had omitted, or the alteration made in them afterwards destroyed, that information.

The churchwardens referred in the first place to that column of the assessment which disclosed the "net annual value" of the premises; and then they found so many erasures, alterations, and additions, as made it clear that no reliance could be placed upon it, in its then condition, as evidence of the value as originally assessed.

In the books first made, there are numerous instances in which the sum of 7*l.* 10*s.* had been palpably altered to 10*l.*, with corresponding changes made in pencil in the column of the "rate," while in the later books the original rating was evidently erased and the larger sum substituted.

In many instances both the greater and the lesser sum stand together in the column, the former having been inserted since the rate has been certified.

Secondly. The column headed "landlord's repairs and insurance" was still worse. In the later books the churchwardens found the column filled up evidently recently, and with a differently coloured ink.

In the earlier books the column was not filled up at all.

The clerk of the North Union has frankly admitted that all the alterations of the book in this respect had been made within the month before the 17th August last, and in pursuance of two resolutions of the Board of Guardians.

The resolutions are as follows:—

The first resolution directs Mr. Bolger, the professional valuator of the Union, "to value forthwith all houses that have been rated to the poor between the amount of 8*l.* and 10*l.* in the city electoral divisions for landlord's repairs and insurance, in order to have the same placed in a column in the rate-books for that purpose."

The resolution is marked as having passed on the 4th of August, 1841; but it does not appear on the minute books, although the proceedings of that day, and under that date, seem to have been regularly closed and signed by the chairman; neither does it appear to have been brought forward on notice. Its mover and seconder were Mr. Sinnot and Mr. Arkins.

The valuator does not appear to have acted upon this resolution, as another was passed upon the next board-day as follows:—

Resolved, "That Mr. Bolger not having appeared here, although applied to for the purpose of filling up the column in the rate for landlord's repairs and insurance, that he be informed that if he does not fill up the rate-book as above, on or before Saturday next, that Mr. Crean will then be appointed for that purpose." This resolution does

not appear to have been brought forward upon any notice, or to have had either mover or seconder.

Upon inquiring of the clerk how he could value for landlord's repairs and insurance of premises he had never examined, he replied that he would put on an average rate of 2s. 6d. in the pound; and accordingly in several instances where the premises have been valued at 9*l.*, the sum of 1*l.* 2s. 6d. has been inserted for landlord's repairs and insurance.

In the South Dublin Union, there are but few entries in the rate-books under the head of landlord's repairs and insurance; but whenever such an entry appeared, the clerk of the Union stated, upon inquiry (as indeed the fact must have been), that it had not been obtained from any valuation or authentic source, but that it had been arbitrarily assumed in every instance; and it is asserted that in no one case of the insertion of a sum of money in the assessment for landlord's repairs or insurance, was it done with any reference to the liability to the tenant or landlord to such charges, or the nature or extent of the repairs required.

All these erasures, alterations, and interpolations, as well in the column for the net annual value as that for landlord's repairs and insurance, are admitted to have been made recently, and long subsequent to the time when it was certified pursuant to the provisions of the Poor Relief Act.

The churchwardens next referred to the column which was to supply them with the names of the parties; and here, if possible, matters were even worse. The erasures, alterations, and additions were more numerous and more daring than in the money columns. As far as the churchwardens could guess at the original condition of the assessment at the time it was certified by the Guardians, it must have been signally defective in many things required by the Irish Poor Law Act.

In very many instances, probably a great majority, the christian name of the party had not been given at all. The surname alone appeared on the rate. Wherever this was allowed to continue so (that is, without the subsequent insertion of a christian name), the churchwardens found an absolute impossibility of complying with the Act, which required that they should give both christian and surname at length; and it was impossible to say whether the surnames so appearing on the assessment, without the christian name, were the surnames of men or of women,—the churchwardens being bound to reject the latter entirely from their list.

In the lists afterwards furnished by the churchwardens, so great is the proportion of surnames taken from the assessments without the addition of christian names, that, taking the list of the parish of St. Nicholas without, of 539 persons returned by the churchwardens, there are only 206 whose christian names are given; and in the parish of St. Paul, of 549 persons returned in the churchwardens' lists, there are only 31 whose christian names are affixed.

Under the letter S in the churchwardens' list last mentioned, 34 names are returned as rated, of which 30 were surnames only; and of these 30, on examination, 8 are found to be women.

Moreover, there are some persons who have taken full advantage of the opportunity so obviously presented of filling up the blank, in frequent instances since the Municipal Act came into operation, and they seem scarcely to have taken any trouble to conceal the manner of their

doing it. It is necessary to see the book itself to be able to credit the extent to which surnames as well as christian names have been erased, substituted, altered, and supplied; and it appears that in one case the surname (which probably stood alone in the original assessment) had no less than four different christian names attached to it and altered, nor is it clear that the true one has yet been found which will answer the purpose.

The churchwardens have thus found the impossibility of complying with the provisions of the Municipal Act, and that it was impossible for them to decide what was or was not the genuine assessment which had been certified officially by the Guardians.

The making out by the poor rate and tax collection of those lists which are required by the 41st sect. of the Municipal Act commenced on Sunday, 5th of September, and then under circumstances which detract materially from their authenticity and value as official documents, as will appear from the following statement:—

On the 5th of September, the undersigned having accidentally heard that several persons were occupied in making extracts from the books of the North and South Dublin Union workhouses, in reference to the municipal elections, proceeded to that of the North Union at about a quarter-past four, P.M., and on going into the board-room found 23 persons copying lists, which appeared to be the original books furnished to the collectors under the seal of the Guardians, and which were divided among the persons so employed. Seven of those so occupied were paupers belonging to the poor-house.

Mr. Thomas Arkins, one of the Guardians and a candidate for the new town-council, with Mr. Loughnan (a barrister and the brother of the secretary to the liberal club of St. Thomas's parish) were in the room, and the persons copying the lists appeared to act under their directions.

On finding this, the clerk of the Union was inquired for, but was stated to be absent from the house; and we inquired from the porter by whose permission the board-room was open, and the several persons thus employed; to which the porter replied, "Gentlemen, I know nothing of it, no more than either of you, but our two collectors are with them."

We then proceeded to the South Dublin Union workhouse, and found upwards of 28 persons employed in the board-room copying lists in a similar manner: six of them were paupers,—two adults and four children; there were several other persons standing in the room,—among others, Mr. Fagan, of Bridgefoot-street, a candidate for the town council on the liberal interest.

Mr. Jagoe, an active member of the Repeal Association and secretary to the liberal candidates for the town council of the city of Dublin, and others personally unknown, were also present.

The collectors' books were distributed along the table, and several leaves taken therefrom were divided among the several persons so copying, and in many cases the paper used for the purpose was headed "Workmen's Accounts," and which appeared to belong to the Union.

Mr. Wauchop inquired from one of the pauper boys who was so engaged who had sent him there? The boy replied, "The school-master." On this, the Guardians present interfered, and required us to leave the room; but Mr. Jagoe having interfered it was not enforced. On inquiry being made by whose authority these proceedings were

taken, one of the Guardians, who subsequently gave his name as Richard White, stated, that "a Board of Guardians ordered them this morning, and I object to your interrupting the business." Mr. Jackson said, "We shall not do so, but make our observations." We were then permitted to remain, which we did for about ten minutes. Mr. Holdship, one of the collectors, came into the room, when Mr. Wauchop asked by whose authority he had permitted his books to be divided, and out of his custody. Mr. White desired the collector to answer no questions. On coming to the foot of the stairs into the hall, we found a person sitting alone, of the name of Brady, not in any way connected with the poor-house, copying lists from the collector's books of St. Andrew's ward, headed "Rate made 10th December, 1840." Several of the original rate-books of the South Union were also scattered through the board-room.

We then proceeded to look for Mr. Kennedy, the clerk of the Union, Mr. White, the Guardian, following us. Mr. Molloy, the master of the house, at the period came up, and Mr. Wauchop asked if it were by his authority that the children of the house were employed on Sunday. Mr. White desired him to answer no questions; and Mr. Molloy then asked us if we were Guardians. Mr. Jackson replied, "No, but he made the inquiry as a rate-payer." Mr. Molloy then departed; upon which Mr. White said, "Mr. Wauchop, you need not expect to carry this election as you did the last." Mr. Kennedy, the clerk, then appeared, and on Mr. Wauchop's questioning him as to his permitting the books to be taken out of his custody, Mr. White stated, that it was he (Mr. White) who took the rate-books.

It is also to be observed that one boy, a servant or porter of the Union, was engaged in copying the lists, and when applied to for his name refused to give the same.

(Signed) SAMUEL WAUCHOP, 44, Grafton Street.
FREDERIC JACKSON, 10, Parliament Street, and
1, Leinster Terrace, Rathmines.

Thus, in every stage of the proceedings, from the valuation for the assessment to the revision of the lists, there has been a failure of justice to the inhabitants, a departure from the provisions of the Act, and tampering with official documents for the purpose of securing an unjust ascendancy in the municipal councils.

III.—REPORT from RICHARD HALL, Esq., Assistant Poor Law Commissioner, to the COMMISSIONERS.

Poor Law Commission Office, Dublin,
October 30, 1841.

GENTLEMEN,

You have referred to me a letter from the Secretary of State for the Home Department, accompanying a summary of a statement of facts with respect to the conduct of the Boards of Guardians, valuers, collectors of rates, and other officers employed in the administration of the Poor Law in the city of Dublin, and you have directed me to inquire and report specially thereon.

In accordance with your directions, I have examined the valuations

and rate-books, as well as the minute-books, of the two Unions. I have also required and obtained from the clerks to the Boards such information as they could give on the proceedings connected with the preparation of the valuation and rates, and the other matters adverted to in the statement.

I have now to submit to you the result of my investigations, together with such facts connected with the subject of inquiry as have occurred within my own knowledge during the period of my official intercourse with the Dublin Boards.

The first allegation contained in the summary is, that "the valuations on which the poor rate for the city of Dublin was founded were in themselves partial, unjust, oppressive to many, and, it is believed, unsatisfactory to all." The best reply to this allegation is afforded by the following facts:—

The valuation of the city portion of the South Dublin Union contains 13,863 distinct entries of rateable property; that of the city portion of the North Dublin Union contains 10,300 entries, making in both Unions 24,163 entries. In each Union three rates, founded on these valuations, have now been levied; and the number of appeals has been six. Of these appeals two only were made by private individuals; the others were brought by the Pipe Water Committee, the Dublin and Hibernian Gas Company, the Grand Canal Company, and the Corporation of Dublin; these companies being occupiers or possessors of property to which, from its nature and circumstances, it is extremely difficult to affix a rateable value, and which, in each instance, has given rise to much litigation in England with reference to the mode of assessing it to the poor's rate. Since, therefore, out of 24,163 occupiers affected by the valuation, only two private individuals and four public companies have, during a period of 18 months, found themselves so far aggrieved as to have recourse to the remedy of an appeal against the rates, I cannot admit that the terms "partial," "unjust," and "oppressive," are applicable to the valuations, although I do not go the length of affirming that they are satisfactory to all.

I should be led into a very long statement were I to attempt to detail the various steps taken from time to time, in order to provide in the first instance, as the basis of future rates, a fair and correct valuation.

I will only mention that, with the view of guarding against culpable neglect or intentional misrepresentation on the part of the valuers, I require them, in the instance of the Dublin Unions, as of all others under my charge, on delivering up their work to the Board of Guardians, to make and subscribe a declaration to the following effect:—

"I, _____, duly appointed valuator in the _____ Union, do hereby certify and declare that the valuation contained in _____ books, and now delivered, and returned by me to the Board of Guardians of the said Union, has been made without fear, favour, or affection, in conformity with the several provisions relating to the valuation of rateable property contained in the 1 and 2 Vic. cap. 56, and with the instructions of the Poor Law Commissioners; and that it is a fair and correct estimate and statement of the net annual value of the several rateable hereditaments entered and described therein, according to my judgment and belief, and that no rateable hereditament or parcel

of property that ought to have been included, has been, so far as my knowledge extends, omitted therefrom; to which end I have used my best endeavours."

Declared by the said
day of

1840.

before me, this

(Signed)

Assistant Poor Law Commissioner.

The second allegation contained in the summary is to the effect, that the churchwardens could not procure from the rate-books of the Unions "the information that they were required by the 39th section of the Municipal Act to extract from them, and which, under the provisions of the 65th section of the Irish Poor Relief Act, they were entitled to expect, inasmuch as the entries in the original formation of the rate-books had omitted, or the alterations made in them afterwards destroyed, that information." It is stated, first, that upon referring to the column which disclosed the net annual value of the premises, "they found so many erasures, alterations, and additions, as made it clear that no reliance could be placed upon it in its then condition, as evidence of the value as originally assessed."

Upon examining the rate last made in each of the Dublin Unions, I found no erasures or alterations of the net annual value that are not manifestly clerical errors; there could, I am convinced, be no difficulty whatever in making out a list of the several parcels of property, and stating their net annual value respectively, as set out in the last rate. But if it is alleged that the same value is not affixed to the same parcel of property in the three successive rates made in each Union, and that erasures and alterations may have been discovered or may be now observed in them, the fact is admitted at once; but I think it can be satisfactorily explained.

The original valuation in each Union was made, so far as respects form (with regard to the substance I could only rely on the declaration of the valutors), in exact compliance with the provisions of the Act. Excepting the comparatively unimportant column appropriated to the numbering of the entries, in the case of the South Dublin Union, and in the case of both the Unions, the columns for "Tenant's other expenses," and "Landlord's other expenses," in which there was nothing to insert, every column of the form of rate prescribed in the second schedule to the Irish Poor Relief Act was duly entered up. The erasures in the net annual value that are now apparent in these original documents were, as I am assured and believe, made either to correct clerical errors, or by the valutors themselves before the rate was struck. In the North Dublin Union the first rate that was made was a transcript of the valuation. In the South Dublin Union, which is much more extensive than the other, the completion of the valuation had been unavoidably delayed until the necessity of making a rate and commencing the relief of the poor was become most urgent; and at length, in order to avoid a further postponement of the administration of relief, the valuation (I mean the document) was converted into a rate, by inserting in the last column the sums respectively assessed on the several occupiers.

Upon inquiring into the subsequent proceedings of the Guardians in respect of the rate-books, it is satisfactorily shown that wherever erasures or alterations of the net annual value are now apparent in any of the rates, they were made after the collector's books had been copied from the rate, the greater part of the rate collected, and the time for appeal gone by; they were also made under the impression that it was incumbent on the Board of Guardians to take measures for the correction of errors, the insertion of omissions, the erasure of improper entries, and generally the adaptation of the rate to the varying circumstances of the property comprised in it, previously to the making and levying of another rate; and that the utility and validity of a rate, the collection of which was nearly accomplished, could not be impaired by making it the means of recording those decisions which the Board of Guardians had come to from time to time, as cases of omission or inconsistency with fact had been brought to their notice. Each subsequent rate was copied from the preceding rate so altered and amended; the second rate afterwards underwent the same process; and from it was taken the third rate, in which, as I have before stated, there are now no erasures that do not arise from clerical mistakes. In the South Dublin Union, the first rate continues still in its original state without change, so far as relates to the net annual value; for the Guardians intrusted the task of making out the second rate to their valuator; for which purpose he surveyed and re-valued a considerable number of parcels of rateable property; and having in his possession his own rate-books, he prepared the second rate without making any entries or alterations in the original document, which had served the double purpose of valuation and rate, and which now remains (except as to names of occupiers) in the same state in which it was when the Guardians affixed their signature to it and vouched for its correctness. It is thus that erasures and alterations (though by no means to the extent which the statement implies) appear in the entries of the net annual value in some of the rate-books; no attempt has been made at concealing them, because the Board of Guardians conceived it to be their duty to make them; in some instances two sums may have been found standing together in the column, in which it might easily have been ascertained whether the greater or lesser sum was the earlier; in some instances the initials of the clerk or the valuator are affixed to the alteration; but in the case of the North Dublin Union the alterations were for the most part made in pencil, and having answered their temporary purpose, that of enabling the persons employed in making out the next rate to enter in it the net annual value as last settled by the Guardians or their valuator, the clerk has rubbed them out, and thus restored the rate to its original condition. Undoubtedly it would be better that the rate should never be altered after it is signed; that it should be carefully kept free from anything that may raise a doubt as to its original contents; and such has always been the tenor of my advice and instructions to the Boards of Guardians; at the same time, the great difficulty must not be lost sight of, in which the Guardians are involved, by being required to vouch for the correctness of all the particulars of every rate at the time when it is made (see the second schedule of the Irish Poor Relief Act, and the 65th section), if they are to be prevented from making such alterations, either in the valuation or in the rate-books,

from time to time as the changing circumstances of the property rated appeared to demand. A rate which gives a true and correct representation of the occupier, the value, the extent, and other circumstances of the rateable property of the Union at the beginning of the year, will certainly be found to be incorrect in very many particulars with reference to the same property after six months shall have elapsed, when it will have become requisite to make and levy another rate; the second rate, to be correct, can never contain precisely the same statements as the one which preceded it; and it would raise a strong presumption against the truth and correctness of any given number of rates, if they were found to be identical in their contents, as the allegation in the statement would imply that the three rates made in each of the Dublin Unions ought to have been.

The statement goes on to allege, that the column headed "landlord's repairs and insurance" was still worse; in the later books the churchwardens found the column filled up evidently recently, and with a differently coloured ink; in the earlier books the column was not filled up at all: the charge of neglecting to fill up this column at the proper time, and of afterwards filling it up improperly, with a view to conferring the municipal franchise on occupiers who would otherwise have been left without votes, relates only to the North Dublin Union; the facts of the case are simply as follows:—

In the original valuation of the North Dublin Union, as in that of the South, the columns for "landlord's and tenant's repairs and insurance," respectively were duly filled up: it was, and still is, doubted upon what principle the entries in these columns ought to be made; but the Commissioners clearly indicated their view in their instructional memorandum on valuation and rating, dated 25th March, 1839;* wherein, with reference to these columns, they say, "If the landlord be liable to repair and insure, the probable cost is to be set down in column 12; if the tenant shall have undertaken to repair and insure, the probable cost is to be in column 13." This view, namely, that the entries were to be made according to the fact, was acted upon by the valuers; but it was always asserted by them, as well as by members of the Board of Guardians, that the instances in which the landlord was bound or was liable to repair and insure, were proportionately very few in Dublin, and throughout Ireland, such expenses being in the great majority of instances wholly borne by the tenant: accordingly there are in the original valuation of the city part of the North Dublin Union, 2909 cases; in that of the city part of the South Dublin Union, 3465 cases, making in all 6374 cases in which those expenses are entered in the landlord's column. In making out the last rate for the North Dublin Union, these two columns were left entirely blank; this was, as is admitted, an improper omission; the sums entered in the original valuation, and in the previous rates, ought to have been copied into the last rate before it was signed; they, however, with other matters considered by the Guardians to be unnecessary for the purposes of the Poor Law, were omitted with the view of avoiding some of the expense and delay attendant upon the preparation of so voluminous a document. When the provisions of the Municipal Act came to be understood by

* Annual Report, 1839. Appendix B., No. 7.

the Guardians, and were to be carried into effect, it appeared that, possibly, persons who would have been entitled to the franchise, had the rate been as full in all respects as the original valuation, might be deprived of it by the omission of the entries in the column for landlord's expenses.

To remedy the defect in their own former proceedings, therefore, the Board of Guardians passed the resolution of the 4th August, quoted in the statement. By that resolution the Guardians simply intended to facilitate the making out of the burgess roll; and to prevent the exclusion of persons that ought in fact to have been included in it. The churchwardens might have been left to seek for the landlord's repairs and insurance in the original valuation, or in one of the previous rates, and they would there have found them; but the Guardians conceived that it was better to present in the same document all the particulars required for the burgess roll; and they therefore directed the valuator who had framed the original valuation to insert in the last rate the omitted statements. The reason why the directions to the valuator were limited to such houses as had been valued at sums between 8*l.* and 10*l.* is obvious. All occupiers of houses valued at 10*l.* and upwards would have the franchise without computing the landlord's repairs and insurance; and according to the scale at which those expenses had been originally calculated, namely, 2*s.* 6*d.* in the pound, the addition of their amount to the value of any house valued at less than 9*l.* would not confer the franchise; it was, therefore, only houses valued at sums between 8*l.* 15*s.* and 10*l.* that could be affected by the omission or insertion of the landlord's repairs and insurance. I have found, upon an investigation of the valuation and rate, that there are in the North City electoral division only 54 cases in which, by the proceeding complained of, the compound value of the premises has been raised from under to over 10*l.* It appears also that in 16 of these 54 cases the landlord was charged for repairs and insurance in the original valuation, so that in only 38 cases has the Guardians' resolution of the 4th August been the means of conferring the municipal franchise where it was not possessed before; and it still remains to be shown that the valuator did not exercise a sound discretion in making the entry in the 38 cases in which it had on the former occasion been omitted.

Some stress seems to be laid upon the fact of the resolution of the 4th August not appearing in the minute-book of the North Dublin Union; the circumstance, however, can be fairly accounted for. It is the custom for the chairman to enter the proceedings of the day briefly in a rough minute-book, as they are transacted, and from this the clerk makes out the fair minute-book, which is compared and signed by the chairman at the next meeting. It is also observed as a rule, that all notices of motion, and special motions, are handed to the chairman in writing.

It appears that on this occasion the chairman made no entry of the resolution in question in the rough minutes; but the original resolution marked as passed, dated and signed by the chairman, and in several words amended by him, in his own handwriting, is in the custody of the clerk, who has affixed it to the minute-book on the proper page. There is not the slightest doubt of the resolution having been fairly proposed, seconded, and passed.

It is true that no notice was given of it: this, however, would not appear to be a material fact to any one conversant with the practice of the Board.

Many resolutions must be passed, and many orders given, at the weekly meetings of the Board, without notice; otherwise the current business could not be got through. Matters of a special nature, and such as are of a permanent character, are not usually brought under consideration without notice, unless the case calls for an immediate decision; and in every instance, should any member of the Board require that the consideration of the subject be postponed, on the ground of want of notice, his request would be, as of course, complied with. In this instance the matter was considered to be urgent; no member of the Board demanded a postponement; the Guardians were actuated only by a desire to give facilities to the churchwardens and do justice to the ratepayers, and the resolution was passed without dissent.

It was the valuator, not the clerk, as the statement implies, who acted upon the resolution of the 4th August. It is important to observe that he did not arbitrarily assume at the time, as is also implied in the statement, such a scale of charge for repairs and insurance as suited the special object of extending the municipal franchise; but he entered the charge upon the same scale as had been settled 18 months before, and used in filling the column in the original valuation. The Irish Poor Relief Act (section 64) indicates that the sum charged for repairs and insurance shall be an estimated sum, such as would, upon an average of years, be probably expended annually in maintaining the premises in the state in which the valuator finds them. Taking this view, the Commissioners, in their instructions above recited, as re-issued in March, 1840,* have caused the words "probable cost" to be printed in italics for the purpose of drawing attention to them. It was, therefore, conceived to be quite right that the valutors should in the first instance lay down some general principle on which to estimate this burden upon the property; and this they did, not without conferring with the Boards of Guardians, while the original valuations were in progress.

No entry has recently been made in the books of the South Dublin Union for landlord's repairs and insurance; in the last rate the column still remains blank; but there are, as I have already stated, 3465 entries under this head in the original valuation. The Board of Guardians, by refraining from taking any measures for supplying this information in the most compendious way, have escaped the imputation of dishonest motives, which the Guardians of the other Union have incurred merely by endeavouring to assist the churchwardens.

With regard to the omission, and in the case of the North Dublin Union, the subsequent insertion of the christian names of occupiers, I have to remark as follows:—

The original valuation was made under circumstances that called for its completion with all practicable expedition: the contributions to the Dublin Mendicity Institution were ceasing, and an alarming influx of mendicants into the streets was apprehended, unless the workhouses were opened for their reception;—the operations of the valutors were

* Annual Report, 1840. Appendix C., No. 2.

therefore limited to a period of three months. When the point of inserting the christian names of the occupiers was raised, it was alleged by the valuers that, in order to procure them correctly, they would require an extension of time; it was also urged that for the only purposes for which the valuation and rates were then to be used, the passing of the Municipal Act not being contemplated, it was not important to have the christian names, inasmuch as the rate assessed upon any house was recoverable from the person who should be found in the occupation of that house at the time when the rate was demanded, whether his name were entered in the rate as occupier or not (see Irish Poor Relief Act, section 71); and furthermore, that in no existing valuation were the christian names set forth. On these grounds the insertion of the christian names at that time was dispensed with, but the Commissioners expressed their opinion to the Boards of Guardians that their rates would be more perfect if they contained the christian names; and the Commissioners recommended that the collectors, who were not appointed before the first rate was made, should be instructed to procure and enter them in a column intentionally left blank for such purposes in their collecting books. The Commissioners addressed a letter to the South Dublin Board to this effect on the 2nd June, 1840, and I, as Assistant Commissioner, gave similar instructions to both Boards. The collectors of the North Union acted upon their instructions; those of the South did not, to any great extent. The Guardians of the North Union took the same course, with precisely the same view, in respect of the christian names, as they took in regard to the landlord's repairs and insurance; that is, they resolved to supply the churchwardens with the requisite information as fully and in as convenient a shape as possible; in pursuance of which intention, they directed their collectors "to supply correct lists of the christian as well as the surnames of all occupiers, and the rate-books to be corrected accordingly." But as if expressly to guard against any misapprehension as to the object of the Guardians, or as to the time when the addition was made, the christian names, where the collectors had succeeded in obtaining them, and the true surnames, where the previous entry was incorrect, are entered in the last rate in red ink. As to the erasures and alterations of names in other and earlier rate-books, they have been made from time to time by the Guardians, or by the valuers acting under their directions, as changes took place in the occupation of property; upon the same principle, and under the same impression as to their own responsibility for the correctness of every successive rate, as actuated them in making such alterations in the net annual value as have been already noticed.

There is no particular in which the rates of a city or town require such continual revision as in the names of the occupiers. To produce a correct rate at any given time would be impossible, without extensive alterations and variations from the rate that preceded it; parcels of property may remain unaltered, and their respective value may still be the same, but frequent changes take place among the occupiers, and any attempt to keep the valuation books in such a state as that at any time they can be made to show who are at that time the occupiers of the property described in them cannot but lead to numerous erasures and interpolations. In this, however, as in the former case, I think

that the rate-books, when once signed, should be left untouched; but what I would contend for is, that the fact of their containing erasures, and other marks of alteration, is not conclusive of the dishonesty or culpable negligence of the Board of Guardians, but may result from nothing else but their endeavours to discharge their duty in the fairest and most accurate way.

The occurrences detailed in the statement signed Samuel Wauchop and Frederick Jackson took place during my absence in England. I find that a similar statement was sent in to your Board, on which you addressed a letter to each of the Dublin Boards of Guardians, expressing your disapproval of the circumstances under which the lists of rate-payers were made out. The Board of Guardians of the North Dublin Union subsequently passed a resolution declaratory of their displeasure at the part taken in those proceedings by one of their body, and by some of their paid officers; and you wrote to the master and porter of the workhouse, warning them that a repetition of the scene which was reported to have taken place in the board-room of the workhouse would lead to their dismissal from office. It may be observed that the rate-books were not left exposed on that occasion; that the only books used were the books of the collectors, which are at all times in their custody; and that had the collectors intended, by any improper dealings with their books, to effect an unfair purpose, the whole proceeding might have been conducted in private, removed from that publicity and safe from that inspection to which they were obviously subject in the board-rooms of the workhouses.

I have thus endeavoured to notice the several points of the summary statement forwarded to you from the Home Office,—a statement calculated to create a most erroneous impression as to the motives which have actuated the Guardians, the mode in which they have discharged the difficult duties of their office, and the advice and instructions by which they have been guided. The sweeping assertion with which it concludes can only be met by a distinct denial of its truth. The provisions of the Poor Relief Act, relating to the valuation and rates, are not without their difficulties; and it appears to be agreed on all hands that at least as much may be said of the Municipal Corporation Act: it was natural, therefore, to expect that mistakes would be made, and obstacles be encountered, at the first introduction of a system based on these two Acts;—but the assertion that the state of the rate-books is designedly such as to secure an unjust ascendancy to a particular party in the municipal councils, or that, as at this date I may write, such an ascendancy has been secured by those means, is unsupported by the facts alleged; and unless I have been misinformed by persons whom I believe to be capable and desirous of giving me most correct information, the result of the municipal elections has been in no degree influenced by such malversation on the part of the Guardians as is complained of in the statement.

I have the honour, &c.,

RICHARD HALL,

Assistant Poor Law Commissioner.

To the Poor Law Commissioners,

&c.

&c.

&c.

IV.—LETTER from the BOARD in DUBLIN to the SECRETARY of STATE
for the HOME DEPARTMENT.

*Poor Law Commission Office, Dublin,
2nd November, 1841.*

SIR,

ON the 19th ult. I had the honour of receiving Mr. H. Manners Sutton's letter of the 14th, enclosing a summary statement impugning the conduct of the Boards of Guardians, valuers, collectors of rates, and other officers, in the two Dublin Unions; and I immediately directed Mr. Hall, the Assistant Commissioner in charge of these Unions, to institute a close and searching inquiry into all the circumstances stated in the summary, and report thereon with the least possible delay. Mr. Hall has since devoted to this inquiry all the time that could be spared from his other duties, and completed it on Saturday last; and I have now the honour to forward a copy of his report for your information.

I believe that you will consider Mr. Hall's report to afford a satisfactory answer to the statements in the summary, and that, after perusing it, you will acquit the Union functionaries, as well as the Poor Law Commissioners, of all blame; for although there may be some truth in these statements, they are yet so much exaggerated, and the inferences drawn are so extreme, and so unwarranted by a fair consideration of the whole of the circumstances that they appear to be really of little weight. Indeed I have found this to be very much the case in every representation partaking of a party character which has come under my notice since I have been in Ireland; and it requires great caution to guard against being misled by such statements, which are for the most part made on the spur of the moment, under the influence of excitement suddenly aroused, and tending to extreme conclusions, which the parties themselves, if allowed time for consideration, would, perhaps, be the first to condemn. This applies to all parties alike, to all subjects, and to every part of Ireland; and I advert to it here in order to account for much that may have been noticed in the way of complaint and accusation in the public prints and elsewhere.

The Commissioners have always held that the Boards of Guardians are answerable, under the provisions of the Irish Poor Relief Act, for the valuations and rating in the several Unions, and all our instructions and regulations are framed upon this assumption. The Assistant Commissioners have in every instance given their best assistance in the performance of this duty; but still the responsibility has rested with the Guardians; and I am bound to say that it has on the whole, and with only a few exceptions, been well and honestly performed. I do not mean to say that the valuations are all perfect. They are, and of necessity must be, liable to many errors; but these will be open to correction at each succeeding rate; for as tenements change in value or in occupancy, a corresponding change must of course be made in the rate, which thus, in fact, becomes equivalent to a new valuation.

This applies in an especial manner to the two Dublin Unions, in which the vast number of rate-payers (amounting to 32,500), and the incessant changing of occupiers, independent of the changes in value and correction of errors, must of necessity prevent one rate from ever being a counterpart, or even a very close resemblance, of the preceding;

and it is only by the Union authorities closely following up and providing for these changes that we can expect to obtain and to perpetuate a correct valuation and rating in the several Unions.

The two Dublin Boards of Guardians have, as stated in our last Report, fulfilled the duties for which they were constituted in a very exemplary manner. They are formed of men of all parties; but in no instance, I believe, have they allowed party considerations to influence their conduct as a Board. In the South Dublin Board the Liberal party has a small preponderance, and in the North Board the Conservative party has a majority, the chairman, an able and influential man, being of that party; and it is to this Board that the statements in the summary chiefly refer.

The case of the Cork Union, of the mode of valuation and rating in which complaints have been made, differs from that of the Dublin Unions. The valuation was of necessity made in so hurried a manner at Cork, that there was not time for the valuers to do more than insert the net annual value of the property to be rated; and the Guardians themselves, at a subsequent period, as stated in their resolutions, which were forwarded for your inspection on the 16th ult., inserted all the other particulars in the several columns, according to a scale which they deemed to be fair and equitable; and however mistaken in their view on this point, I am satisfied that it was honestly done, and without any sinister intention whatever.

Looking to the nature and the complication of the Poor Law system, which we are now occupied in establishing in this country, and to the various disturbing circumstances with which we have to contend, it can hardly be expected that all the new machinery which we have had to create and organize should at once work smoothly and with perfect order. It was not the case even in England, notwithstanding the previous training of our old parochial institutions, and certainly ought not to be looked for in Ireland. It is much to make the progress we have made; all the Unions (130) are formed and organized; all the work-houses, except three built or building, and 33 of the houses opened, and in operation. It is much to have done this without resorting to the coercive provisions of the Act: but I have all along felt that we ought to avoid coercion as far as possible, and that as a matter of policy as regards the present, no less than with respect to future results, we were bound to endeavour, by every means in our power, to lead the several Boards of Guardians in the path of their duty; to guide, assist, inform, and persuade them, rather than to compel or coerce them.

The system of Unions into which the country is now formed will afford facilities for originating and nursing up the principle of local self-government, and thereby arraying an important portion of the community on the side of order. Nothing of this kind has hitherto existed in Ireland; and every coercive interference with Boards of Guardians in the process of training for this great object, which they are now passing through, will tend to disturb the adjustment of the several parts of the local machinery, and place the desired result at a greater distance.

On these accounts I have thought that we ought to be most patient and forbearing in dealing with our new Union functionaries. We certainly have borne much, and encountered some waywardness and

opposition; but still we have been enabled to guide them aright in the main. We are now bringing the workhouses rapidly into operation, and the present is, therefore, the most anxious and difficult period of our proceedings; and I consider it to be of the very first importance to the success of the measure, that a good understanding should now subsist between the Commissioners and the several Boards of Guardians. I do not mean, or for a moment hope, that all which we do should be approved, or that our motives should be always appreciated by the Guardians; on the contrary, I know by experience that the reverse of this will be the case: but, nevertheless, I do hope, by continuing the course we have hitherto pursued, that we shall secure such a hold upon their confidence as will enable us to lead them onward to an orderly fulfilment of their duties, without resorting to coercion.

I have thought it right to place these views before you in consequence of the tenor of some parts of Mr. Sutton's letter, and in order that if you should disapprove in any respect, I may receive the benefit of your instructions.

I have, &c.

GEORGE NICHOLLS.

To the Right Hon. Sir James Graham, Bart.,
 &c. &c. &c.

No. 5.

VALUATION AND RATING OF PROPERTIES FOR POOR LAW PURPOSES.

I.—CASE submitted to the ATTORNEY-GENERAL for IRELAND: with his OPINION thereon.

By the 61st section of the Irish Poor Relief Act (the 1 and 2 Vic., c. 56, a copy of which is sent herewith) it is enacted that, for the purpose of defraying the expenses incurred in the execution of the Act, the Guardians of every Union shall from time to time make and levy such rates as may be necessary on every occupier of rateable hereditaments in or arising within such Union; every such rate is to be, by the 64th section, a poundage rate, made upon an estimate of the net annual value of the hereditaments rated.

By the 66th section it is enacted, that existing surveys and valuations may be made use of in estimating the net annual value of the hereditaments to be rated, or a survey and valuation of all or any such hereditaments may be made, it being lawful for the Commissioners either to appoint, or direct the Guardians to appoint, a fit professional person or persons to make such survey and valuation, or to revise and correct any existing survey and valuation.

By the 69th section it is enacted, "that before the first rate shall be made in any Union under the provisions of this Act, and also previously to the making of any subsequent rate upon any new valuation, the said Guardians shall give such notice, as the Commissioners shall direct, of the place and period, not to be less than 21 days, at and during which the valuation whereon it is proposed that a rate shall be made of the rateable property within the Union may be seen; and

such valuation shall be shown at such place and during such period by such persons as the Guardians shall direct ; and every rate-payer within such Union shall be allowed at all times, between the hours of ten and four during such period, to inspect such valuation."

By the 70th section it is enacted, "that before any rate shall be levied, the Guardians shall, in such form and manner as the Commissioners shall direct, publish a notice of the same having been made ;" and thenceforth it is lawful for all persons affected thereby to take copies thereof, or extracts therefrom.

In the 106th and 107th sections are contained provisions for remedying, upon appeal, any grievance arising out of a rate, either by supplying omissions or making alterations, or by quashing the rate and ordering a new rate to be made.

In carrying the Irish Poor Relief Act into effect with reference to the points provided for in the sections here recited or referred to, the Commissioners have deemed it expedient to take the following course :—

They have directed the Board of Guardians to appoint a competent person or persons to make a new valuation of the rateable property within the Union, for which valuation the Commissioners have supplied a form.

With reference to the 69th section, the Guardians have been instructed to receive all objections taken by rate-payers during the 21 days against any particulars of the valuation, to consider and decide upon such objections, and to amend the valuation, if necessary, before they proceeded to make a rate ; but you are requested to observe that the Act of Parliament simply requires that the valuation shall be exhibited.

With reference to the 70th section, the Commissioners have ordered that, after the making of every rate, a notice of seven days shall be given before the collection of the rate shall commence.

The general view taken by the Commissioners of the use and effect of the valuation, and of the rate, has been this : that the valuation is a document of continual force, and that it should be made use of by the Guardians as the basis of successive rates ; that to this intent it ought to be from time to time altered and amended by the Guardians, as errors are detected, or as the value or extent of any one or more parcels of property set down in it are found to have been changed, so that by a constant process of partial revision it may be made still to represent fairly the value of the property described in it, until by lapse of time such a change should be found to have taken place, by the partial or general improvement or deterioration of property in the Union as to render it necessary, for the purpose of making fair and equal rates, to cause a new valuation to be made, or to have the existing valuation thoroughly revised and amended by a competent professional person, as in the first instance.

The Commissioners have considered the rate to be a document of only temporary validity ; that each rate should be based upon the valuation, as amended up to the period when such rate is made ; and that when once duly made and signed, the rate cannot in any particular be added to or altered, excepting by the authority of a court of appeal, and so far as the order of that court extends.

In taking this view, the Commissioners have practically decided that the Board of Guardians is competent to alter and amend the valuation, whether at the termination of the period of 21 days (section 69), or at any subsequent time when the occasion appears to arise; and this view also involves a decision that it is not necessary to submit for public inspection, under the 69th section, either the emendations made immediately upon the exhibition of the new valuation, or those partial alterations and corrections which the Guardians may afterwards introduce from time to time previously to the making of successive rates.

The Commissioners have considered that, as the Guardians are responsible for the correctness of the rate, and as the valuation is only a provision in order to enable the Guardians to make rates, the Board of Guardians is competent at any time to make alterations in, or additions to, the valuation; and the Commissioners have pointed out the period of exhibition preceding the making of the first rate as an especial opportunity for correcting errors, and thereby preventing appeals. But as it was to be expected that, at the time of the exhibition of the valuation, and by means of the alterations made in consequence of the information then obtained, the valuation would be made a fair and equal foundation for successive rates for some time to come, it has been held by the Commissioners to be unnecessary to submit the valuation to the public again and again; and that such irregularities and errors as still remained might be left to be remedied by appeal against the rate in which they appeared, to facilitate which remedy the Commissioners, in exercise of the powers vested in them expressly for that purpose by the 70th section, have interposed an interval of seven days, with notice between the making and levying of the rates.

Doubts having been expressed as to the soundness of the views of the Commissioners on these points, they are desirous of having your opinion as to—

1st. The power of the Board of Guardians to alter and add to the valuation, either previously to the making of the first rate or subsequently, as occasion may arise?

2nd. The necessity of exhibiting the valuation to the public for 21 days whenever any alteration has been made in it, or new entries of property added to it?

3rd. Should it be your opinion that every alteration or addition ought to be submitted to the public, whether it would be sufficient to exhibit only such items as have been altered, or as have been added to the valuation, without exhibiting the entire valuation?

Opinion.

I do not think the Board of Guardians have any power to alter or add to the valuation.

Whenever any alteration of the first valuation as to any part of the property becomes necessary, a valuator should be appointed to revise and correct the then existing valuation, which in its amended form should be exhibited for inspection under the 69th section.

The entire in its amended form must be exhibited.

Opinion.

4th. Whether the intention of the Act would be satisfied by merely exhibiting the valuation, without receiving or entertaining any objections against it, or any part of it?

The Act, as far as I can discern, does not contain any provisions authorizing an appeal from the valuation.

5th. And your opinion is requested generally as to the view taken by the Commissioners as stated herein.

The view I take of this question is founded on the construction and effect of the 66th section. The Commissioners may adopt existing valuations, or from time to time order the Guardians to have surveys and valuations made of the whole or any part of the rateable property; but I find nothing in the Act to warrant any alteration of the valuation once adopted or made, otherwise than by a fit professional person: the judgment and skill of such a person form the sole security which the rate-payers in this respect possess, and the Guardians, in my opinion, have not any control over the valuation enabling them to add to or alter it; if we were to consider them to have any, it would authorize them to make a complete alteration and revision of the whole survey and valuation.

F. BLACKBURNE.

25th Oct. 1841.

II.—FURTHER CASE as to VALUATION and RATING, and OPINION of the ATTORNEY-GENERAL for IRELAND thereon.

THE Poor Law Commissioners desire to submit the following considerations to the Attorney-General with reference to his opinion recently given, and to the construction of 61st, 64th, 65th, 66th, 68th, and 69th sections of the Irish Poor Relief Act, 1 and 2 Vic., c. 56.

The Commissioners find some difficulty in reconciling the opinion that the Board of Guardians have no power to alter or add to the valuation, with the provisions of the 61st section, which enacts that the Guardians shall from time to time make and levy such rates as may be necessary; and with those of the 64th and 65th sections, which enact that every rate shall be made upon an estimate of the net annual value of the hereditaments rated, and that the particulars of every such rate being entered in a book according to a prescribed form, the Guardians shall sign a declaration to the effect that the several particulars specified in the respective columns of the rate are true and correct, so far as they have been able to ascertain them, to which end they have used their best endeavours; it being observed that the estimate of the net annual value of the several hereditaments constitutes an essential part of the particulars specified in the rate, and which the Guardians declare to be true and correct.

Again, is it intended to convey by this opinion that the Guardians have no power to alter or add to the names of occupiers, the description of properties, or any of the other particulars which, besides the estimate of the net annual value, are specified in a valuation, as well as in a rate, and are included in the meaning of the term?

If no alteration in or addition to a valuation can be made except by a valuator, how are the Board of Guardians to place themselves in a condition to subscribe the declaration at the foot of the rate? Will it be sufficient if they endeavour to appoint a competent valuator, or if they endeavour to ascertain by inquiry the correctness of the valuator's statements, and declare their opinion of them accordingly?

The Attorney-General has given his opinion that the whole valuation must be exhibited to the public under the provisions of the 69th section, whenever it has been in any particular altered or added to: it would therefore appear that this exhibition must be made only with the view of giving notice, not with the view of receiving information or entertaining complaints, so as to rectify errors; for if any alteration were then made, another exhibition of the valuation for a further period of 21 days would be requisite; and so on.

With reference to the proper mode of revising or amending a valuation which has been acted upon by a Board of Guardians, but which from change in the relative value of the property described in it, or through errors and inadvertencies discovered from time to time, becomes in the opinion of the Commissioners insufficient as a foundation for the poor rate, will it not be incumbent upon the Guardians, under the 66th section, upon being made acquainted with the opinion of the Commissioners and under their direction, either to make themselves, or to cause to be made, a valuation? And may they not use, to such an extent as the Commissioners may consider it available, the valuation on which they had previously acted? And if so,

Opinion.

This is a mistake. The valuation, as amended, is to be exhibited—not the whole.

They may and ought.

would not this be in effect to revise and amend the existing valuation? But if this course be not open to a Board of Guardians, such revision must, it appears, be made by a professional valuator, either appointed by the Guardians in pursuance of an order of the Commissioners, or appointed directly by the Commissioners themselves. It would appear that a valuator appointed by the Commissioners would be at a disadvantage, not being invested with the right of entry into premises, which the 66th section confers upon the Guardians and the valuator appointed by them; and it might also be difficult, if it became necessary, to compel a Board of Guardians to accept and adopt, as the basis of the rates which they should make, a valuation made or revised by a valuator appointed by the Commissioners.

Opinion.

I apprehend that the words "by them," would be construed to extend to a valuator appointed by the Commissioners, as well as to one appointed by the Board of Guardians.

In most Unions, but especially in those which comprise cities or towns, a constant change goes on in the value and condition of the rateable property, and in the occupiers; and the difficulty to be met is, how to make every successive rate represent truly and correctly the state and circumstances of the property rated, at the time when each such rate is made. If it be a sound construction of the 66th section, that no alteration or addition to a valuation can be made but by a professional valuator duly appointed, it would in many instances be found necessary either to appoint such a person for the purpose of revising the Union valuation before the making of every rate, or to attach such person permanently to the Union as a paid officer.

A doubt might, however, be raised whether the power to ap-

point or direct the appointment of a professional person to make or revise a valuation, as given by the 66th section, carries with it a power to appoint or direct the appointment of a permanent officer, who should be always engaged in revising and amending the valuation, and in keeping it correct and true, according to the varying circumstances of the property of the Union. Should the opinion of the Attorney-General be that the Commissioners are empowered to make or direct the Guardians to make such an appointment, a question will arise as to the mode of remunerating a permanent valuator,—whether he can be paid by a salary under the 31st and 32nd sections of the Irish Poor Relief Act, or whether the 68th section points out the only mode in which the expenses of making or revising a valuation are to be defrayed?

The advice and opinion of the Attorney-General is requested for the guidance of the Poor Law Commissioners on the points adverted to above, and especially the Commissioners desire to be advised—

1st. Whether a valuation can be altered or added to otherwise than by a professional person appointed in pursuance of an order of the Commissioners?

2nd. Whether the Commissioners can appoint or direct the appointment of a valuator, as a permanent paid officer of a Union?

3rd. Whether such a permanent officer can be remunerated by a salary payable from time to time out of the poor rates, under the 31st and 32nd sections of the Irish Poor Relief Act?

4th. Whether a valuator appointed directly by the Commissioners would have the same

Opinion.

If he have knowledge and experience to qualify him to act as a valuator, it is immaterial whether he previously professed the business or not.

I think they can.

I think he can; a collector with ordinary diligence and observation would easily become as competent as any professed valuator.

There is some little doubt of this, but I think he would.

powers for the purpose of making or revising a valuation, as a valuator appointed by the Guardians?

Opinion.

5th. Whether and by what means the Commissioners can enforce upon a board of Guardians the use of a valuation made by a valuator appointed by the Commissioners?

If they make the order, and it be not obeyed, I apprehend that their only course would be to dissolve the Board of Guardians, and have a new one elected.

6th. Whether the exhibition of the valuation for 21 days, under the 69th section, must be repeated whenever any change is made in it, and whether such exhibition is merely in the nature of a notice to future ratepayers, and is to be made for purposes of inspection only, and not with a view to further revision and amendment?

I think it is to be exhibited for inspection and information, and not with a view to revision or amendment, though I should advise the Guardians to refer any objections as to value or otherwise to their officer, and correct them before certifying the valuation, if they think it right to do so.

7th. Whether it will be necessary to exhibit the valuation, when any alteration has been made in it, either as to a name, or an item of net annual value, or any other particular, in consequence of the order of a court of appeal, under the 107th section?

I think not.

8th. Whether the following course in making a rate would be conformable to law: to copy in the proper form all the particulars of the last previous rate, except those contained in the two last columns, introducing all such corrections of the original valuation as have been made from time to time by a valuator, whether entered in the last rate or recorded in any other way, together with such alterations of names as may have been made in the last rate, supplying also any entries omitted in the last rate, by having recourse to former rates or to the original valuation books. Then to exhibit the document so made up under the 69th section, and finally to make it perfect as a rate,

This course quite accords with my view of the powers and duties of the Board of Guardians.

after such exhibition, by filling up the two last columns, and adding the prescribed declaration duly signed by the Guardians. And whether this could legally be done under the direction of the Board of Guardians, by their clerk, or by a person not being a professional valuator?

Opinion.

I think any person of competent qualification and skill can act as a valuator.

I am not sure that my former opinion has been correctly understood. The value and occupation of tenements are constantly fluctuating; and as every rate must be founded on them, it is essential to provide, and in my opinion ample means are provided, for securing, as much as may be, accuracy in them and other particulars: the only question is, How is this to be done? This may be best answered by supposing changes to have taken place in any given number of tenements. The old valuations ought not therefore to be altered, but new ones should be made, and this, not by the Commissioners or Guardians, but by competent persons who should view, value, and supply to the Guardians the facts and information requisite to substitute new valuations, with all necessary particulars, in place of those requiring revision or correction. When this is done the valuation can be certified, and these new valuations, which are amendments of or substitutions for the old ones, should be exhibited, not as they are each made from time to time, but at certain times before the striking of each rate. Now I can see no inconvenience in this, though I can easily perceive objections to the assumption of a power either by the Commissioners or Guardians to add to or alter valuations of their own knowledge, and not through information of persons employed by them, especially when a change of value has taken place: indeed, in such a case, I cannot see how they could certify the valuation, unless they had the judgment of a competent person on the subject acting as their valuator. I do not mean to say that the person must have previously followed the profession of a valuator: if he be competent from knowledge and practice in their employment, I think the Guardians may appoint and employ him, and I have not any doubt that any of the collectors who has acquired skill and experience might be employed as a valuator permanently, or to act from time to time as such, and to combine with that duty the collection of the rates.

F. BLACKBURN.
 16th Nov., 1841.

No. 6.

APPOINTMENT OF PERMANENT VALUATOR AND
SUPERVISOR OF POOR RATES.

I.—ORDER directing the Appointment of such an Officer, and prescribing his Duties:—addressed to the NORTH and SOUTH DUBLIN Unions respectively.

IN pursuance of the provisions of an Act passed in the session of Parliament held in the first and second years of the reign of Her present Majesty Queen Victoria, intituled “An Act for the more effectual Relief of the Destitute Poor in Ireland,” we, the Poor Law Commissioners, do hereby order and direct that the Guardians of the Poor of the — Dublin Union shall, within one month from the date of this order, appoint a fit and proper person to superintend, act, and assist in the surveying and valuation of property to be rated, and in the collecting of rates to be made for the purpose of the said recited Act, within the said Union, and shall, as soon as conveniently may be after such appointment, report the same to us, the Poor Law Commissioners, in order that we may approve or disallow the same, or give such other directions thereon as the case may require.

The person so appointed as aforesaid shall be styled the Supervisor of Poor Rates, and his duties shall be as follows:—

- 1st. He shall from time to time survey and value all such rateable hereditaments and parcels of property as he may be directed to survey and value by the Board of Guardians, or as may appear to him to have been improperly described or valued in any existing valuation of the said Union, or to have been omitted therefrom, or to have come into existence, or to have been altered in any respect, since such existing valuation was made; and, in the performance of this duty, he shall strictly attend to the definition of the net annual value, and to all the provisions relating to the valuing or rating of property contained in the said Act, and to the instructions of the Poor Law Commissioners.
- 2nd. He shall examine into the subject-matter of every complaint or written communication relating to any valuation or rate, from every ratepayer of the Union; he shall forthwith proceed to inspect and ascertain the description and value of the premises to which such complaint or communication relates, and shall report thereon to the Board.
- 3rd. He shall, when any valuation is exhibited to the ratepayers of the Union, under the provisions of the 69th section of the said Act, attend at the place and during the period of such exhibition, for the purpose of affording information to ratepayers inspecting such valuation, and, if deemed necessary, of receiving objections against any particular thereof, or information in any way relating thereto.
- 4th. He shall attend, on behalf of the Board of Guardians, in all cases of appeal against a rate, and shall, by a previous inspection of the premises in respect of which the appeal is made, be prepared to give evidence as to their description and value.

- 5th. He shall from time to time, subject to the directions of the Board of Guardians, correct all errors and supply all omissions in any existing valuation, so that fair and equal rates, correct in all particulars, may be made thereon.
- 6th. He shall examine into and ascertain the validity of all claims to be rated to the relief of the poor, and shall report thereon to the Board of Guardians, so as to assist them in deciding whether the names of the several claimants shall or shall not be put upon the rate for the time being.
- 7th. He shall exercise a general control and superintendence over the collectors in order to enforce a speedy and efficient collection of the rates, and to guard against fraud or negligence in the collection.
- 8th. He shall, once at the least in every week, examine the collector's accounts, and compare the same with each other, as well as with the treasurer's pass-book, and, where necessary, with the valuation.
- 9th. He shall see that the collecting-books are correctly prepared and abstracted from the rates, and that the receipts and counterparts thereof are properly filled up; and he shall authenticate each collecting-book by his signature.
- 10th. He shall occasionally visit persons from whom rate has been collected, and examine the receipts in the hands of the rate-payers, in order to ascertain whether they correspond with the counterparts in the receipt-books, and with the weekly accounts of the collectors, previously examined by him.
- 11th. He shall, immediately upon the closing and balancing of each rate, inspect the premises occupied by persons who shall have been returned by the collectors as insolvent, or in arrear; and he shall, after such inspection, direct the attention of the Board of Guardians to any instance of fraud or neglect on the part of the collectors, and to any case or cases in which, in his opinion, the rate in arrear might be recovered under legal process; and he shall act upon the instructions of the Board in every such case.
- 12th. He shall report to the Board every instance which comes to his knowledge, in which the collectors fail in the exact and efficient performance of their duties, as prescribed by the Poor Law Commissioners.
- 13th. He shall attend the auditor of the Union accounts, and every or any meeting of the Board of Guardians, upon receiving notice that his attendance is required.
- 14th. Upon the final closing and balancing of every rate after such inspection as aforesaid of the premises occupied by insolvents or defaulters, and after the termination of any proceeding which the Board of Guardians may direct to be taken for the recovery of rate in arrear, he shall lay before the Board a statement of the sum collected in the said Union; and in each electoral division thereof, by virtue of such rate, and of the sums lost or not recoverable in the Union and in each electoral division, together with the names of the occupiers, and the descriptions of the several parcels of property

on which the sums so lost or not recoverable were assessed ; and he shall forward a copy of such statement to the Poor Law Commissioners.

15th. He shall from time to time report to the Board of Guardians on all matters connected with his duties, and with the execution of this order, and shall offer suggestions to the Guardians for the correction of abuses and the introduction of improvements in the preparation of the rates, and in the collection thereof ; and he shall generally observe and fulfil all lawful orders and directions of the Board of Guardians, and likewise the rules, orders, and regulations issued by the Poor Law Commissioners with reference to the making of rates or valuations, or the collection of the poor rate in the said Union.

And we do further order and direct that the said supervisor shall perform the said duties in the said Union, and in every part thereof, and that he shall give such security for the due performance of the said duties, and shall, in consideration thereof, receive such salary or remuneration as the Board of Guardians (subject always to the approval of the Poor Law Commissioners) shall deem to be proper and sufficient.

And we do further order and direct that every collector of poor-rates in the said Union shall procure and give such information, and make such returns weekly or otherwise, and submit all his accounts and books to the said supervisor, at such times as the said supervisor may require and appoint ; and every collector shall in all respects observe the particulars of this order, so far as he is affected by it.

Given under the hands and seals of Us, the
Poor Law Commissioners, &c.

II.—LETTER from the COMMISSIONERS to the BOARD of GUARDIANS, accompanying the foregoing Order.

SIR,

*Poor Law Commission Office,
12th January, 1842.*

THE attention of the Poor Law Commissioners has been recently directed to the subject of valuations and rates, with a special view to ascertaining the best mode of providing for the periodical revision and correction which is requisite to make each successive rate represent correctly the description and value of the rateable property of the Union, at the time when such rate is made, as well as the names of the persons occupying the property at the same period.

The Commissioners have had occasion to consult the Attorney-General on several points arising out of the consideration of this subject ; and the construction and effect of the 66th section of the Irish Poor Relief Act appears to be, that no alteration can be made in any valuation, excepting by a competent valuator, and that such valuator must derive his authority to act from an order of the Commissioners, either appointing him or directing his appointment by the Board of Guardians.

The Board of Guardians having once made or caused to be made a valuation where necessary, cannot subsequently add to, revise, or alter it in any particular; but, whenever such a proceeding becomes necessary, the revision, alteration, or addition must be made by a competent valuator, whose professional skill and ability form the security of the ratepayers in this respect.

This being the strict legal interpretation of the section above referred to, the Commissioners, looking to the varying value of a considerable portion of the rateable property in the Union, considering, also, how constant and numerous are the changes among the occupiers, and what an amount of new property becomes liable to the rate from time to time, are of opinion that the revision of the valuation, under such circumstances, must be a continuous process. A rate which at one period is fair and equal, and which includes all the property that ought to be rated, would be found, after the lapse of a few months, to be unequal, incorrect, and defective, both as regards value of property and names of occupiers; and thus alteration and emendation will be constantly needed.

If, then, the process of revising the valuation can never be intermitted, and if it be necessary to employ a valuator whenever the valuation is to be altered or added to, the most convenient course would seem to be, that the Board of Guardians should be authorized to appoint and retain, at an annual salary, as a permanent paid officer of the Union, a person legally and professionally competent to revise existing valuations, and make new ones. In this way the inconvenience of issuing orders at short intervals, of making repeated appointments, and entering into numerous engagements for specific services to be performed (which is always expensive as well as troublesome and unsatisfactory), would be avoided.

A proposal that such an officer should be appointed to revise valuations and superintend the collection of the rates, was made some time ago by the Board of Guardians of the South Dublin Union. The Commissioners at that time required to be more fully satisfied, by experience, that such an officer was needed, believing that the clerk would be competent to discharge the greater part of the duties which the proposed officer would have to perform; they also had doubt as to their legal power to direct such an appointment. The Commissioners are now, however, satisfied on both points; and they have therefore issued the accompanying order, on which it will be the duty of the Board of Guardians of the — Dublin Union to proceed to act without delay.

The enumeration of the duties of the supervisor of rates will, it is hoped, be found plain and sufficiently comprehensive; but it will be in the power of the Board to require him to discharge any other functions which they may think conducive to the interests of the Union, provided only that they be not inconsistent with those specified in the order, or that the sanction of Commissioners be first obtained.

It will be observed that the Commissioners have combined with the duties of valuator the duty of superintending and controlling the collectors. It is expected that, in the discharge of these combined duties, the entire time of the officer will be devoted to the service of the Board of Guardians.

This circumstance, together with the importance of placing in so responsible a post none but an experienced and thoroughly trustworthy

person, will be considered by the Guardians in proposing, and by the Commissioners in approving, and, if necessary, regulating, the amount of salary. At the same time the Commissioners must impress upon the Guardians the importance of strict economy on every occasion, and of avoiding all unnecessary additions to the heavy charge already incurred on account of the paid officers of the Union. As regards qualification, the Commissioners consider it indispensable that the officer should be a person of experience, conversant with the letting value of houses and other rateable property, and perfectly comprehending the principle on which valuations and rates must be made under the Irish Poor Relief Act. He must, of course, be a good accountant, and a man of active, punctual, and orderly habits; his moral character must be unimpeached; and the Commissioners, looking to the interests affected by the Poor Law valuation, and the connexion subsisting between the payment of the poor rate and the exercise of municipal privileges, will consider it a disqualification to a candidate to have been notoriously committed to the views or actively engaged in the proceedings of any particular party, it being of the first importance that persons of all parties and of all views should have confidence in the officer on whom so much will, in various ways, depend.

The Commissioners consider that the individual appointed to the office of supervisor of poor rates ought to give security, with two sureties, in a joint and several bond; the amount they leave to the Board of Guardians to decide, who will also be best able to form a judgment as to the solvency of the proposed sureties.

By order of the Board,

ARTHUR MOORE, *Chief Clerk.*

*To the Clerk to the Board of Guardians
of the South Dublin Union.*

III.—LETTER from the COMMISSIONERS to the BOARD of GUARDIANS of the LIMERICK UNION, accompanying an ORDER for the APPOINTMENT for FIVE YEARS of a VALUATOR and SUPERVISOR of RATES.

[The order issued to the Limerick Union was similar to the foregoing addressed to the Dublin Unions, but limiting the appointment to five years.]

*Poor Law Commission Office, Dublin,
18th April, 1842.*

SIR,

IN transmitting the accompanying Order empowering the Board of Guardians of the Limerick Union to appoint a valuator and supervisor of poor rates in that Union, the Poor Law Commissioners desire to submit to the Guardians the following observations regarding the best mode of providing for the periodical revision and correction which is requisite to make each successive rate represent correctly the description and value of the rateable property of the Union at the time when such rate is made, as well as the names of the persons occupying the property at the same period.

The Commissioners have recently had occasion to consult the Attorney-General on several points arising out of the consideration of this subject; and the construction and effect of the 66th section of the Irish

Poor Relief Act appears to be, that no alteration can be made in any valuation, excepting by a competent valuator, and that such valuator must derive his authority to act from an order of the Commissioners, either appointing him, or directing his appointment by the Board of Guardians. The Board of Guardians having once made or caused to be made a valuation where necessary, cannot subsequently add to, or revise, or alter it in any particular; but whenever such a proceeding becomes necessary, the revision, alteration, or addition, must be made by a competent valuator, whose professional skill and ability form the security of the ratepayers in this respect.

This being the strict legal interpretation of the section above referred to, the Commissioners, looking to the varying value of a considerable portion of the rateable property in the Limerick Union, are of opinion that the most convenient course would seem to be that the Board of Guardians should be authorized to appoint and retain, at an annual salary, as a paid officer of the Union, a person legally and professionally competent to revise existing valuations, and make new ones; in this way the inconvenience of issuing orders at short intervals, of making repeated appointments, and entering into numerous engagements for specific services to be performed—which is always expensive as well as troublesome and unsatisfactory—would be avoided.

The Commissioners have therefore issued the accompanying Order, on which it will be the duty of the Board of Guardians of the Limerick Union to proceed to act without delay.

The enumeration of the duties of the supervisor of rates will, it is hoped, be found plain and sufficiently comprehensive; but it will be in the power of the Board to require him to discharge any other functions which they may think conducive to the interests of the Union, provided only that they be not inconsistent with those specified in the Order, or that the sanction of the Commissioners be first obtained.

It will be observed that the Commissioners have combined with the duties of valuator the duty of superintending and controlling the collectors. The importance of placing in so responsible a post none but an experienced and trustworthy person will be considered by the Guardians in proposing, and by the Commissioners in approving, and, if necessary, regulating, the amount of salary. At the same time the Commissioners must impress upon the Guardians the importance of strict economy on every occasion, and of avoiding all unnecessary addition to the heavy charge already incurred on account of the paid officers of the Union.

As regards qualification, the Commissioners consider it indispensable that the officer should be a person of experience, conversant with the letting value of houses and other rateable property, and perfectly comprehending the principle on which valuations and rates must be made under the Irish Poor Relief Act. He must of course be a good accountant, and a man of active, punctual, and orderly habits. His moral character must be unimpeached; and the Commissioners, looking to the interests affected by the Poor Law valuations, and the connexion subsisting between the payment of poor rates and the exercise of municipal privileges, will consider it a disqualification to a candidate to have been notoriously committed to the views, or actively engaged in the proceedings, of any particular party, it being of the first importance

that persons of all parties and of all views should have confidence in the officer on whom so much will, in various ways, depend.

The Commissioners consider that the individual appointed to the office of supervisor of poor rates ought to give security, with two sureties, in a joint and several bond; the amount they leave to the Board of Guardians to decide, who will also be best able to form a judgment as to the solvency of the proposed sureties.

By order of the Board,

ARTHUR MOORE, *Chief Clerk.*

*To the Clerk to the Guardians,
Limerick Union.*

No. 7.

ELECTION OF GUARDIANS:—

CASE submitted to the ATTORNEY-GENERAL for Ireland, as to the SUPPLY of VACANCIES in the RETURN of GUARDIANS for particular Electoral Divisions: with his OPINION thereon.

Case.

By the 19th section of the 1st and 2nd Vict., c. 56, it is enacted, "That the Commissioners shall determine the number of Guardians to be elected in each Union, and the number to be elected for every electoral division," &c.

By the 20th section it is enacted, "That on the 25th day of March in every year, or if that day should fall on Sunday or Good-Friday, then on the day next following, or within 14 days next after such 25th day of March, the Guardians for the ensuing year, to be computed from such 25th day of March, shall be chosen, and immediately upon their election the Guardians previously elected by the ratepayers of any Union shall go out of office: provided always that the Guardians first elected by such ratepayers shall, if the said Commissioners shall by any order so direct, hold office until the 25th day of March next after their election, and thenceforth for one year; and that in every case the Guardians, whose term of office shall expire on the 25th day of March in any year, shall continue to act as Guardians until others are elected or appointed in their stead."

By the 21st section it is enacted, "That any Guardian going out of office shall be re-eligible for the ensuing or any subsequent year, and that the same person may be elected for more than one electoral division."

By the 22nd section it is enacted, "That in case the full number of Guardians shall not be duly elected at any election of Guardians for the time being, or, in the event of any vacancy occurring in such Board by the death, removal, or resignation, (which the Commissioners are hereby empowered to accept,) or refusal, or disqualification to act of any Guardian, the other or remaining members of the said Board shall continue to act until the next election, or until the completion of the said Board, as if no such vacancy had occurred, and as if the number of such Board were complete."

By the 23rd section it is enacted, "That the ex-officio Guardians shall, until a Board of Guardians be duly constituted, and also in case of any irregularity or delay in any subsequent election of Guardians by reason whereof there shall be no legally constituted Board of Guardians of such Union, receive and carry into effect the orders of the Commissioners."

And by the 25th section it is enacted, "That in case an election of Guardians for any electoral division, or for any Union, shall not take place in obedience to the orders of the Commissioners, and in pursuance of this Act, the Commissioners shall order a fresh election of Guardians for such electoral division."

The proceedings at the first and at every subsequent election of Guardians are regulated by an order of the Commissioners, prescribing that an election of one or more Guardians shall take place for each electoral division of the Union, and directing the returning officer to make a return, on a fixed day, of the Guardians duly elected.

It has occurred in certain cases that an election of a Guardian for an electoral division has not taken place in pursuance of the Commissioners' order at the annual election for a Union in which a Board of Guardians had previously been in office; and in those cases a doubt has arisen, as it would appear, out of the proviso in the 20th section, whether the Guardian of such electoral division, who was previously a member of the Board, continues to be a member after such failure of election, and is entitled to act at the new Board of Guardians without being re-elected.

The following considerations have hitherto prevented the Commissioners from deciding that in such cases the former Guardian may continue to act at the Board until his successor is elected:—

1st. The language of the 20th section implies that its provisions relate to the Board of Guardians as a whole; the word "Guardian," in the singular number, nowhere occurs in it, nor does the designation "electoral division," but the phraseology runs thus: "the Guardians for the ensuing year shall be chosen;" "the Guardians previously elected by the rate-payers of any Union;" "the Guardians first elected by such rate-payers;" and in the particular part of the proviso referred to, "the Guardians whose term of office shall expire," &c., "shall continue to act as Guardians," &c. The force of this language is increased by reading this section together with the 17th section, which enacts that, "when any Union shall have been declared, a Board of Guardians of the poor for such Union shall be constituted." It is submitted that at any subsequent election, as soon as a Board is constituted it displaces the Board previously acting; and that a Board of Guardians is constituted whenever such a Board as can legally act in the administration of the law has been elected by the rate-payers.

2nd. By the 22nd section it is enacted that "in case the full number of Guardians shall not be duly elected at any election of Guardians for the time being, or in the event of any vacancy," &c., "the other or remaining members of the said Board shall continue to act until the next election, or until the completion of the said Board," &c. It is submitted that the words "at any election of Guardians for the time being" cannot be so restricted as to mean "at the first election of Guardians in any Union;" and that if the fuller meaning be attached

to them, this section excludes the members of the former Board by expressly declaring that the "other members," that is, those members of the new Board that are duly elected, shall act with all the efficiency of a complete Board.

3rd. By the 23rd section it is enacted that the ex-officio Guardians shall, "in case of any irregularity or delay in any subsequent, that is, in any other than the first election of Guardians, by reason whereof there shall be no legally constituted Board of Guardians of such Union, receive and carry into effect the orders of the Commissioners," &c.: it is submitted that this is a provision made for the case of a failure in any subsequent election for all the electoral divisions of a Union, (the 22nd section containing a similar provision against a partial failure,) in which case the Union would be left without a Board, only if the preceding Board had ceased to exist; if the preceding Board, or a sufficient part of it, still continued in office, the case contemplated in this section as consequent upon the failure of any subsequent election could not arise, and the authority given to the ex-officio Guardians to act in such a case would be useless.

4th. By the 25th section it appears to be made imperative upon the Commissioners to order a fresh election for any electoral division in respect of which their order for a previous election had not taken effect; and it is submitted that, by casting this duty upon the Commissioners, a provision is made for fulfilling the general intention of the Act, that there shall be a complete Board of Guardians for every Union; and if it be held that, in case of non-election, a Guardian previously elected may continue in office, upon the ground of convenience and the avoiding of expense and trouble in an electoral division, where the rate-payers are satisfied with their representative, it is submitted, on the other hand, that the enactment of this (the 25th) section would compel the Commissioners virtually to eject such Guardian from the Board, to put him to the risk, and the electoral division to the expense, of a new election, and thus to frustrate the object for which it is contended that the proviso of the 20th section has enabled the Guardians to continue in office. It is further submitted that, as if most effectually to guard against the continuance in office of such Guardian, the same 25th section enacts, that upon failure of their second order for an election in any electoral division, the Commissioners may appoint a person to fill the place of any such Guardian of whom there has been such failure of election.

5th. Where the Commissioners have under the provisions of the 19th section directed that two or more Guardians shall be elected for an electoral division, and at any subsequent election only a part of the requisite number shall have been elected, it seems almost impossible to decide by any general regulation which of the Guardians previously elected for such division should remain in office for the purpose of supplying the defect in such subsequent election.

Question in Case.

Opinion.

Your opinion is requested on the points involved in the foregoing considerations, and espe-

In my opinion the proviso in the 20th section does not apply to this case, nor has a Guardian a right

cially as to the construction of the proviso contained in the 20th section, whether a Guardian has a right to remain and act as a member of the Board of Guardians until his successor be elected, and as to the construction of the 25th section, whether it is imperative upon the Commissioners to order a fresh election in every case of failure of election under their previous order.

22nd February, 1842.

to remain a member of the Board until his successor be elected; and I think it is imperative on the Commissioners to order an election of a Guardian when there has been in any particular case a failure to elect one under their previous order.

F. BLACKBURNE.

No. 8.

CHARGEABILITY OF PAUPERS TO PARTICULAR ELECTORAL DIVISIONS, ACCORDING TO RESIDENCE :—CORRESPONDENCE WITH THE GUARDIANS OF THE LIMERICK UNION.

I.—LETTER from Sir RICHARD BOURKE, Guardian of the Limerick Union, to W. H. T. HAWLEY, Esq., Assistant Poor Law Commissioner.

SIR,

Thornfield, October 22, 1841.

IN the absence of Sir H. Dillon Massey, I have the honour to enclose a memorial from several of the Poor Law Guardians of the Limerick Union, both ex-officio and local, and to request that you will forward it to the Poor Law Commissioners at your earliest convenience.

I have further to request that you will be so good as to make known to the Commissioners what you may have observed during your occasional attendances at the Board of Guardians of the Limerick Union, as to the principle upon which the majority have usually determined the allocation of paupers, and the consequent accumulation of charge on the Union at large.

I have the honour, &c.,
RICHARD BOURKE.

To W. H. T. Hawley, Esq.,
&c. &c. &c.

Enclosure with foregoing Letter.

TO THE POOR LAW COMMISSIONERS.

The Memorial of certain Poor Law Guardians connected with the Rural Electoral Divisions of the Union of Limerick.

SHOWETH,

THAT your Memorialists are Poor Law Guardians and proprietors or occupiers of land within one or more of the rural divisions named in the subjoined list (p. 314), which, with the electoral division of Limerick, compose the Limerick Union.

That from the named rural divisions but few,—from two no paupers have been sent into the workhouse of the Union. Though a very great degree of poverty prevails in many parts of all those districts, yet, either owing to a feeling of independence and a desire for self-support on the part of the poor, or by means of opportune employment, or the extension of private charity, but few have as yet sought relief under the Poor Law.

That the annexed return (p. 314) of paupers charged to the several electoral divisions of the Union on the 1st September last (being the latest return your Memorialists obtained) will show how small a proportion of poor have entered the workhouse from the rural districts; but it will be perceived that 448 paupers are charged on the Union at large, for whose maintenance the rural districts will have to bear a proportionate charge.

That this vast accumulation of paupers to the charge of the Union at large has not arisen from any impossibility or even difficulty in tracing out their usual or customary residence according to the plain meaning of the words at the time of their claiming relief, which circumstance alone your Memorialists maintain renders a pauper legally chargeable to the Union at large; but it has mainly arisen from the adoption on the part of a majority of the Board of Guardians of other tests than that of customary residence as the rule for registering claimants for relief. It has, for instance, been held that to have asked alms at any time consigned the pauper to the Union at large, though he might have lived for years and still inhabit, in the common meaning of the word, some known electoral division of the Union; and so far has this opinion been carried, that to have received assistance in money, food, or clothes from relatives or friends, or to have lodged gratuitously in their houses, has been considered an act of mendicancy which placed the pauper on the Union at large. Further, to have been at any time relieved in the house of industry or mendicancy has been considered as necessarily consigning the pauper to that list. Cases such as these have, under various forms, been discussed by the Board, and the one legal test, namely, that of ordinary residence, being overruled by the majority, the pauper has been made chargeable to the Union at large.

That in the manner thus described your Memorialists become subject to a heavy tax, which the plain and obvious construction of the Relief Act does not impose, and one of the most valuable provisions of that statute is violated, which, by making electoral divisions separately liable, establishes the principle that “properties should be charged in respect of the pauperism arising on them, and an interest be thus created favourable to the amelioration of the labouring classes.” They further represent that considerable difficulty is experienced in collecting the rate in several parts of the Union, which may in some degree be attributed to the prevailing opinion that rural districts are improperly charged for the benefit of the electoral division of Limerick; a discontent and difficulty which are but too likely to increase unless some remedy be applied to the complaint now laid before your Commission.

That if it should be thought the exertions of the Guardians who represent the rural districts at the Board might prevent much of the evil complained of, your Memorialists beg to remind your Commission that upon the formation of the Limerick Union twenty Guardians were appointed to be returned to the Board for the electoral division of Limerick, comprising the city and liberties, and twenty Guardians in all for the remaining divisions of the Union, thereby constituting a Board of forty local Guardians, to whom are added thirteen ex-officio Guardians. Of the latter, who have been elected this year, six reside within the electoral division of Limerick.

That the Board being thus constituted, it is evident that the Guardians of the Limerick electoral division cannot fail to have a preponderating influence. Not only in number are they equal to all the other local Guardians put together, but the position of the workhouse in which the Board assem-

bles being close to the city, where most of these Guardians reside, there is at all meetings a considerable attendance from their body : on the other hand, the rural Guardians, local and ex-officio, are dispersed over a large area, and several residing at from seven to twelve miles from Limerick are frequently prevented from attending the Board.

That your Memorialists are far, very far, from desiring to attribute to the Limerick electoral Guardians any intentional abuse of the power they unquestionably possess ; but they submit that in the matter which forms the ground of this memorial, they have for the most part taken an erroneous view of the law: and your Memorialists have the greatest reason to believe that if a scrutiny of the list of 448 paupers charged on the Union at large be instituted by competent authority, and conducted by assessors taking the criterion of customary residence as their rule in allocating paupers, by far the greater number will be found legally chargeable to the electoral division of Limerick.

That your Memorialists earnestly desire an inquiry into the correctness of the statement they now lay before your Commission ; and on its being found, as must be the case, that the rural electoral divisions of the Union are illegally charged in the manner herein described, they pray such speedy relief as your prudence may direct.

Limerick, October 18, 1841.

HUGH D. MASSY, <i>Chairman.</i>	WILLIAM GABBETT.
JOHN GABBETT.	JAMES FROST.
JONAS WALSH.	PATRICK BURK.
THOMAS P. EVANS.	JOHN DUNDON.
JOSEPH WALLPLATE.	GEORGE M'DONNELL.
D. J. WILSON.	GEORGE DUHY.
HENRY BUTLER.	MATTHEW DUHY.
ROBERT O'BRIEN.	THOMAS COSTELLOE.
JAMES GLOSTER.	JAMES SHINE.
RICHARD BOURKE.	JOHN RYAN, jun.
GEORGE LLOYD.	

Return referred to in foregoing Memorial.

Number of Paupers chargeable to the several divisions of the Limerick Union, to 1st September, 1841.

Union at large	448
Limerick, eastern division	509
Patrickswell.	11
Crecora	16
Fedamore	8
Ballybricken	3
Cahirconlish.	14
Kilmurry.	1
Murroe	0
Abington.	1
Cappamore	5
Doon	0
Castleconnel.	7
Killokenedy	13
Kiltannonlea	28
Kilseely	9
Kilfenaghta	4
Killeely.	23
Total	1100

II.—LETTER from the COMMISSIONERS to Sir RICHARD BOURKE, Guardian of the Limerick Union, in reference to the foregoing Memorial.

*Poor Law Commission Office, Dublin,
6th December, 1841.*

SIR,

THE Poor Law Commissioners have had under consideration your communication addressed to Mr. Hawley, enclosing a memorial signed by certain Guardians of the Limerick Union relative to the mode of charging the maintenance of paupers upon the Union at large in certain cases.

With regard to the nature of the residence to which chargeability attaches, or which carries with it a preference, in certain cases, of one applicant over another, the Commissioners desire to observe, in the first place generally, that in the register of persons admitted into the workhouse, prescribed to be kept in pursuance of the 42nd section of the Irish Poor Relief Act, one column is headed "Townland in which resident," (see Schedule 1 appended to the Act.) The fact of the Act requiring so small a subdivision as a townland to be specified as the place of residence implies, in the opinion of the Commissioners, something more than the mere casual sojourn of a passing mendicant, and to indicate by residence something that is habitual, and, as such, capable of being ascertained by inquiry in the townland; and this construction of the Act harmonizes with the principle on which electoral divisions were made separately liable, namely, that properties should be charged in respect of the pauperism arising in them, and an interest be thus created favourable to the amelioration of the condition of the labouring classes.

The Commissioners desire further to state that there is no specific number of years, or other term, which constitutes a residence in an electoral division. "To be resident" in an electoral division or a townland means, in the opinion of the Commissioners, to inhabit therein, to dwell or live there, in the ordinary acceptation of those terms. If it can be said of any applicant for relief that "he usually lives in such a townland in the Union," he will be entitled to a preference under the 41st section; and the electoral division comprising such townland will be chargeable with the expense of his maintenance in the workhouse under the 44th section of the Act. On the other hand, should a destitute person be relieved of whom it is not possible to say that "he ordinarily inhabits or lives in such a townland or electoral division," the Commissioners think that no place of residence can be stated in the register, and that such pauper must be charged upon the Union at large.

The Attorney and Solicitor-General for Ireland, upon a case with reference to residence submitted to them by the Commissioners, after stating that the views of the Commissioners were correct, give the opinion "that the word 'resident' used in the Act must be taken in its ordinary sense; and that in determining whether the applicant be a resident or not, his habits of life, his occupation at the time of his admission into the workhouse, and especially his *intention* with reference to his place of abode at that time, ought to be considered."

The Commissioners desire to state that it is the duty of the Board of Guardians to apply these views to the particular cases that come

before them; and the Commissioners have directed a copy of this communication to be sent to the clerk of the Union for the information of the Board generally.

By order of the Board,
ARTHUR MOORE, *Chief Clerk.*

To Sir Richard Bourke, Thornfield, Limerick.

III.—LETTER from the COMMISSIONERS to the BOARD of GUARDIANS of the LIMERICK UNION, in reference to the foregoing Memorial.

*Poor Law Commission Office, Dublin,
6th December, 1841.*

SIR,

THE Poor Law Commissioners having received a memorial from certain Guardians of the Limerick Union relative to the mode of charging the maintenance of paupers according to their residence, the Commissioners desire to transmit for the information of the Board of Guardians a copy of the letter which they have sent in reply to such memorial.

By order of the Board,
ARTHUR MOORE, *Chief Clerk.*

To the Clerk to the Board of Guardians
of the Limerick Union.

IV.—FURTHER COMMUNICATION from certain GUARDIANS for RURAL DIVISIONS of the LIMERICK UNION to the COMMISSIONERS.

GENTLEMEN, *Limerick, 23rd December, 1841.*

THE Poor Law Guardians connected with the rural electoral divisions of the Limerick Union having met to consider your reply to their memorial of the 18th October last, the resolutions herewith enclosed were unanimously adopted.

In pursuance of the second of these resolutions, we have again to bring before you the subject of our memorial; and we beg leave, in the first place, to state that in forwarding it we had little or no doubt of the correctness of our construction of the Irish Poor Relief Act as to the liability of electoral divisions to be charged with their own poor. A perusal of the papers contained in the Appendix to your Seventh Report, with the opinion of the law officers of the Crown, had fully satisfied us on that point. The object of our memorial was, first, to make known to you our complaint; and, secondly, to obtain an inquiry into the correctness of the facts we alleged, and, on their being proved, such interference of your authority as should at least prevent a continuance of the illegal taxation of the rural districts. Neither of these objects has been obtained by your reply. No inquiry has been ordered; and the letter which you wrote, and desired to be read to the Board, has produced no effect.

This state of things causes a general feeling of discontent in the rural districts, and a want of harmony at the Board, which cannot fail to be prejudicial to the working of the Poor Law. We would not,

however, willingly believe that you are not disposed to take some efficient step for remedying a serious grievance, of the existence of which you do not seem to doubt; and we believe that the Relief Act has given your Commission powers by which this object can be effected in more ways than one. But we beg leave more particularly to advert to the 18th section, which enables the Commissioners to alter the divisions of any Union from time to time as they may see fit.

We have shown in our memorial the preponderating influence at the Board of the 20 Guardians returned by the electoral division of Limerick, and the consequent injury accruing to the rural districts. We conceive that, by acting upon the section referred to, and breaking up this too powerful body into smaller parts, a fair prospect may be obtained of a more equitable execution of the Act. Each of the electoral divisions of the Union may be said to have a separate interest; and it, therefore, seems necessary to provide that no one division shall be so powerful as to be able to consult its particular advantage to the prejudice of all the rest. It was a hazardous experiment in a Union consisting of 17 electoral divisions, and returning in all 40 representative Guardians, to allot 20 of those Guardians to one electoral division; nor was the constitution of the Board improved by the addition of 13 ex-officio members, since many of these, as has been shown by our memorial, are taken from the electoral division of Limerick. The result has been that the 16 weak divisions are taxed at the mercy of the seventeenth. In proposing to alter this arrangement we have the ordinary rules of prudential policy and the proof of recent experience at our side.

We are not exactly aware of the principle upon which the electoral divisions of this Union were struck, or the actual number of Guardians assigned to them; but if the latter has been effected, as is said, with reference to the supposed value of property in the several divisions, rather than with regard to the area or population, the proportion need not be disturbed, as the same number of Guardians may represent the same amount of property divided into several portions. With the same reference to value, the city of Limerick, within the new borough boundaries, may form one electoral division, and the liberties (now part of the county of Limerick) be separated into two or more divisions, with such share of the 20 Guardians as may be proper for each, care being taken that no division shall return such number of Guardians as to obtain a preponderating influence at the Board. An arrangement of this sort it is in your power to make, and we submit it offers a fair chance of placing the government of the Union on a better footing. If it should not be acted upon until the next election of Guardians, we trust that you will in the mean time adopt those other measures which the law provides for protecting the rural districts from wrong.

We beg to assure you, Gentlemen, that we have no particular predilection for the arrangement we have here proposed, nor any other wish than to save ourselves and the rural districts we represent from illegal taxation. We shall be fully contented if this object is effected by any other means, and be glad to obtain it as a boon from your hands, rather than by an application to the Legislature, preceded by the agitation of public meetings. If any application to Parliament be necessary, we had rather it proceeded from your Commission.

Since the presentation of our memorial the first audit of this Union has been made; and it appears that during a period of about four months and a-half the sum of 756*l.* 14*s.* 10*d.* has been expended for the maintenance of paupers charged to the Union at large, of whom by far the greater number ought in our opinion to have been registered to the electoral division of Limerick. And here we would beg leave to notice an assertion very generally made by those who advocate a uniform rate all over the Union without reference to the particular pauperism prevailing in any division of it, that “the pauperism of the city of Limerick has in a great degree been occasioned by the concourse of ejected tenants from the rural districts.” So far is this from the fact, that we hardly recollect an instance of such a cause being assigned for destitution by a city pauper seeking relief.

We have in the foregoing observations confined our consideration to the means of preventing in future the illegal taxation of the rural districts. We would again submit the justice and expediency of reducing the charge now entered on the register against the Union at large by a revision of the entries as proposed in our memorial of the 18th October last.

We subjoin a return of the number of paupers charged to the Union at large and to the several electoral divisions up to the 1st inst. You will perceive that the former has been augmented since the 1st September last from 448 to 480.

We have the honour, &c.

RICHARD BOURKE.

HENRY BUTLER.

D. J. WILSON.

ROBERT O'BRIEN.

WILLIAM GABBETT.

To the Poor Law Commissioners.

Enclosures in foregoing Letter.

At a meeting of the Poor Law Guardians connected with the rural districts of the Limerick Union, held pursuant to public notice at Quinlivan's Hotel, Limerick, on the 18th December, 1841, Lieut.-General Sir Richard Bourke, K.C.B., in the chair, the following resolutions were unanimously agreed to:—

Resolved,—That we have received with much disappointment and regret the reply of the Poor Law Commissioners, dated the 6th inst., to our memorial of the 18th October last, in which reply, notwithstanding that the Commissioners confirm the construction which we have put upon the Irish Poor Relief Act in the matter referred to them, and quote the opinion of the law officers of the Crown in support of it, yet they altogether omit to notice the prayer of our memorial, and to direct or suggest any sufficient remedy for the injury sustained by the rural districts of the Union by reason of the different construction given to the statute by the majority of the Limerick Board of Guardians.

That, having the best possible reasons for knowing that the reply of the Commissioners, though communicated as they desired to the Board, has not induced, and believing that it will not induce, the majority of that Board, constituted as it now is, to desist from that course by which the rural districts are, as we allege, illegally taxed, and finding ourselves unable efficiently to resist this oppression by reason of the faulty con-

stitution given to the Limerick Board, as in our memorial is more fully shown,—

Resolved,—That a committee be now appointed to make a further representation to the Poor Law Commissioners, and respectfully to call upon them to frame such new arrangement for the electoral divisions of the Union under the powers given to them by the 18th section of the Relief Act as shall effectually deliver the rate-payers of the rural districts from the arbitrary taxation to which they are now subjected, and bring into operation in this Union that most useful provision of the statute which makes electoral divisions separately liable for the poor resident within them.

Resolved,—That if such representation to the Poor Law Commissioners shall fail of producing a satisfactory result, the committee is hereby instructed to obtain the opinion of counsel as to the probable termination of an application for relief to the Queen's Bench, and to prepare, if necessary, for the signature of the rate-payers of the rural districts, petitions to both Houses of Parliament praying for the interference of the Legislature, and to request his Grace the Duke of Wellington to present the petition to the House of Lords, and the members for the counties of Limerick and Clare to present and support the petition to the House of Commons.

Resolved,—That these resolutions, together with our memorial of the 18th October last, and the Commissioners' reply thereto, be printed for distribution by the committee.

Resolved,—That the following gentlemen be appointed a committee, with power to add to their number, to carry the foregoing resolutions into effect, three to be a quorum:—

Sir Richard Bourke.
D. J. Wilson, Esq.
Henry Butler, Esq.
Robert O'Brien, Esq.

Captain Walsh.
Mr. William Gabbett.
Mr. Potter.

RICHARD BOURKE, *Chairman.*

RETURN of PAUPERS charged to the several Electoral Divisions and to the Union at large of the Limerick Union, on the 1st December, 1841.

Union at large	480
Limerick	549
Patrickswell	18
Crecora	8
Fedamore	14
Ballybricken	3
Cahirconlish	27
Kilmurphy	0
Murroe	0
Abington	3
Cappamore	12
Doon	1
Castleconnel	16
Killokennedy	4
Kiltannonlea	41
Kilseely	14
Kilfenaghta	10
Killeeley	22
	<hr/> 1,222 <hr/>

P. O'CONNOR, *Assistant Master.*

V.—COMMUNICATION from Mr. HAWLEY, Assistant Commissioner, in reference to foregoing Papers.

6th January, 1842.

HAVING addressed a letter to Sir R. Bourke and the other memorialists, requesting that a day might be named for entering on the inquiry, as directed by the Commissioners, the annexed resolution was passed by the Board of Guardians before whom the letter was produced, to which I have suggested the reply appended to the resolution.

I am of opinion the course to be pursued now will be for the Assistant Commissioner to direct the clerk of the Union to write a circular to the Guardians, stating that the Assistant Commissioner will attend on a certain day to take the examination of the paupers, and requesting their attendance on the occasion. The opinion of the Commissioners is requested.

W. H. T. HAWLEY.

Copy of resolution of the Board of Guardians of the Limerick Union, passed at the meeting of the Board held on the 5th January, 1842, in reply to a letter addressed to Sir Richard Bourke and other Guardians of the Union by the Assistant Commissioner, stating that the Commissioners were of opinion that, before they gave any opinion on the subject of the allocation of paupers on the Union at large, the examination of certain of the paupers so allocated should be taken by the Assistant Commissioner in the presence of the Board, and reported to the Commissioners:—

“Resolved,—That inasmuch as this Board have taken considerable pains in investigating the cases of every individual pauper admitted into this house upon their admission, with the view of allocating them to their respective districts, a duty they have discharged to the best of their judgment, they deem any interference by the Commissioners or others now to investigate the same with a view of ascertaining if the Board have discharged their duty as an attempt to prove that the Board have acted either unfairly or partially, and as highly derogatory to the character of the Board, and one that we never will consent to, this being the particular duty of the Board, over which the Commissioners neither have nor ought to have any control.”

VI.—LETTER from the COMMISSIONERS to the BOARD OF GUARDIANS of the LIMERICK UNION.

Poor Law Commission Office, Dublin,
11th January, 1842.

SIR,

THE Poor Law Commissioners have received from their Assistant Commissioner, Mr. Hawley, a copy of a resolution passed by the Board of Guardians of the Limerick Union on the 5th instant, in reference to an inquiry proposed to be made by him respecting the allocation of paupers on the Union at large; and the Commissioners desire to state that in directing an inquiry into the cases of the paupers

charged to the Union at large, they had no intention of impugning the motives of the majority of the Board of Guardians, who from time to time had decided on the allocation of such paupers; but as a representation had been made to the Commissioners by a numerous and highly respectable portion of the Board, that they had reason to complain of the view taken of the law by the majority in making their decisions, the Commissioners considered that they would not have been performing their duty had they not instituted an inquiry, in order to satisfy themselves of the correctness of the principle by which the Board had been guided in defining the term "resident," and to enable them to reply to the communication referred to above. It was upon these grounds, and not from any desire of interfering with the functions of the Board of Guardians, that the Commissioners directed the Assistant Commissioner to make the inquiry, to which they consider the Board who have discharged their duty to the best of their judgment cannot reasonably object, and in which they still hope they will give the Assistant Commissioner the benefit of their co-operation and assistance.

By order of the Board,

ARTHUR MOORE, *Chief Clerk.*

*To the Clerk of the Board of Guardians,
Limerick Union.*

VII.—LETTER from the CLERK of the GUARDIANS of the
LIMERICK UNION to the COMMISSIONERS.

GENTLEMEN,

Limerick, 27th January, 1842.

I AM directed to forward to you the following resolution, passed at a meeting of Guardians this day:—

"Resolved—That we have received with great surprise an order, stated to have been from the Commissioners, requiring us again 'to examine into the cases of certain of the paupers now in the workhouse charged to the Union at large; and this order appears to us to have been the result of a correspondence for some time privately carried on with a portion of the Guardians, instead of openly and fairly carried on through the legal and proper channel, namely, the Guardians generally assembled, through their chairman, at the regular meetings of this Board,—a proceeding, we conceive, both partial and highly detrimental to the harmony and good feeling which should subsist between all classes of the Guardians, tending to hold up one body of them against the other, being neither warranted by the law nor tending to promote the interests of the establishment; and inasmuch as this Board formed a committee on the 30th day of June last with a view of fairly meeting the groundless charges of a portion of the Guardians for the purpose of revising the registry of paupers, who, after spending one entire day in this additional trouble (in presence of Mr. Hawley, who approved of our proceeding), resolved 'that, having examined 23 pages of the registry book, and finding so few cases necessary to alter the registry of, we recommend the Board to allow the registry to stand as it now is.'—We therefore now feel that having done so, and strictly investigated every case since their admission into this house, each case being the sub-

ject of a scrutiny and a division as to their allocation, we feel that any further examination must be both vexatious and annoying, contrary to the already declared resolutions of this Board long since conveyed to the Commissioners, and as tending to make mere ciphers of the members of this Board, thus interfering with one of the clearest points of their undoubted jurisdiction, with which the Commissioners or their assistants neither have nor ought to have any right whatever to interfere, much less to do so on the private communications of any portion of the Guardians holding separate meetings out of this Board; and if the business of this Board is to be thus from day to day protracted by those repeated irritating discussions, arduous as the duty is, it will be impossible for the Guardians to give up all their time to those vexatious proceedings, but must retire therefrom, which we will not believe can be the object of the Commissioners, or those acting in their name, by such a line of vexatious proceedings towards us."

By order of the Guardians,

JOHN RYAN, *Clerk*.

To the Poor Law Commissioners.

VIII.—LETTER from the COMMISSIONERS to Sir RICHARD BOURKE,
Guardian of the Limerick Union.

SIR,

Thornfield, 9th February, 1842.

THE Poor Law Commissioners acknowledge the receipt of your communication of the 23rd of December last, with certain resolutions passed at a meeting on the 18th of the same month; and in reply the Commissioners have to inform you that they directed their Assistant Commissioner, in charge of the Limerick Union, to inquire into the correctness of the statements relative to the allocation of paupers on the Union at large. In accordance with these instructions, examinations on oath of 10 of the paupers selected promiscuously from those more recently entered on the register have been made by the Assistant Commissioner; and on a consideration of the evidence thus taken the Commissioners are of opinion that eight of the cases so allocated have been improperly charged to the Union at large, seven of these having unquestionably been resident in the Limerick electoral division at the time of their admission into the workhouse, and one in that of Killeely.

Supposing these cases to form an average criterion of the interpretation given to the term "resident" in the Irish Poor Relief Act, by the majority of the Board which determined the registry of these paupers, the Commissioners consider that there can be no doubt that an erroneous construction has been placed upon the wording of the Act, and that there are grounds for the grievance complained of by the memorialists.

The principle by which the Board of Guardians seem to have been guided in making their decision in these cases appears to rest mainly upon two circumstances: first, upon the pauper having been a weekly lodger; and, secondly, upon the pauper having resorted to mendicancy previously to entering the workhouse; but in either case the Commis-

sioners have no hesitation in stating their opinion that the Guardians have acted under a misconception of the term "resident," for if a pauper returns at night to the electoral division in which he usually dwells, the fact of his begging does not destroy his residence therein; neither can the circumstance of his being a lodger imply a non-residence, as the poor very generally rent their lodgings from week to week.

The Commissioners have no power to direct any retrospective proceedings to be taken in reference to those cases; but when they have drawn the attention of the Board of Guardians to all the circumstances, and have pointed out the error into which they have in this instance fallen, the Commissioners trust that a more correct view of the intentions of the Legislature in framing the provision of the Act by which the registering of paupers is governed will be taken by the Guardians, and that their decisions in all future cases will be such as to satisfy the memorialists, and to insure that good feeling and unanimity amongst the members of the Board which are so essential to the orderly working of the measure.

By order of the Board,

ARTHUR MOORE, *Chief Clerk.*

To Sir Richard Bourke, K.C.B.,

&c. &c. &c.

IX.—COMMUNICATION from the COMMISSIONERS to the BOARD OF GUARDIANS of the LIMERICK UNION.

SIR,

10th February, 1842.

THE Poor Law Commissioners have given due consideration to your communication of the 27th ult., and they have now to request that you will inform the Board of Guardians of the Limerick Union, that the inquiry which they directed the Assistant Commissioner to make into the cases of the paupers charged to the Union at large, with reference to the memorial of certain of the rural Guardians, has been duly proceeded with, and the evidence, on oath, of 10 of the paupers so charged, selected promiscuously from those more recently entered on the register, has been transmitted to the Commissioners; a copy of which evidence is herewith enclosed.

The names of the paupers thus examined, with their numbers in the register, are as follows, viz.—

Name.	Number in Register.
1. Catherine Fitzpatrick	2246
2. Mary Fitzgerald	2331
3. Timothy Gleeson	2091
4. Mary Sullivan	2074
5. George Brown	1970
6. Lawrence Gallagher	1951
7. Thomas Lambert	1954
8. Mary Halloran	1935
9. Mary M'Inerny	1930
10. Ellen Butler	1931

On a consideration of the evidence, the Commissioners are of opinion that eight of the cases so allocated, viz., Nos. 1, 2, 3, 4, 5, 8, 9, 10, have been improperly charged to the Union at large; seven of them having been unquestionably resident in the Limerick electoral division at the time of their admission into the workhouse, and one (namely, No. 8) in that of Killeeley; and taking these cases as a criterion of the interpretation of the word “resident” adopted by the majority of the Board in registering the paupers admitted into the workhouse, the Commissioners are of opinion that there can be no doubt that an erroneous interpretation has been placed on the wording of the Act, and that there is ground for the grievance complained of by the memorialists.

On investigating the principle by which the Board of Guardians appear to have been guided in making their decisions in these cases, the Commissioners perceive that the Guardians mainly rely upon the fact of the paupers having been weekly lodgers, and upon their having resorted to mendicancy previously to entering the workhouse.

If such have been the Guardians’ views, the Commissioners have no hesitation in stating that the Guardians have acted under a total misconception of the meaning of the term “resident” in the 41st and 44th sections of the Irish Poor Relief Act, as the fact of a pauper begging and returning at night to sleep at any place within the boundaries of the electoral division in which he usually dwells cannot be said to neutralize his residence therein, neither can the circumstance of his being a lodger by the week imply a non-intention of residing, as the poor most generally rent their lodgings on such terms; neither is it possible to say of the cases in question that the paupers did not ordinarily inhabit or live in the electoral division in which they were resident before they entered the workhouse, for the intention to reside permanently is clearly manifested in all the cases.

The Commissioners are far from imputing to the Board of Guardians any improper motive for the irregularity which has been complained of, and consider the illegal entries which appear to have been made in the register to have originated altogether in a misconception of the wording of the Act, and of the intentions of the Legislature in framing the particular provisions referred to. The Commissioners therefore do not require any retrospective proceedings to be taken in reference to those cases in which an improper allocation of the paupers has unquestionably been made, and of which certain of the Guardians justly complain; but the Commissioners trust, having now drawn the attention of the Board of Guardians to the subject, and pointed out the error into which they have inadvertently fallen, that their decisions in future will be guided by such a restricted interpretation of the term “resident” as the law requires, and as will insure a concurrence of opinion in all the members of the Board, and restore that good feeling and that unanimity of action which are so essential to the proper working of the very important measure which the Guardians have been called upon to administer for the benefit of their constituents and the poor.

By order of the Board,
ARTHUR MOORE, *Chief Clerk*.

To Mr. John Ryan,
Clerk of the Limerick Union.

ENCLOSURE in foregoing Letter.

Evidence taken in an inquiry into the circumstances of certain paupers in the Limerick workhouse, charged to the Union at large, by order of the Poor Law Commissioners, before me, W. H. T. Hawley, Esq., Assistant Poor Law Commissioner, this 27th day of January, 1842.

CATHERINE FITZPATRICK. I am a single woman, and was admitted into the workhouse on the 12th of January instant. I have a father alive, who lives in Mary-street, Limerick. He has lived there upwards of 20 years. I have lived there with him ever since I was born, up to the time when I was admitted into the workhouse. I was formerly an inmate of the mendicancy institution. The way in which I have supported myself lately is by knitting socks and selling them, but I could not make enough by that employment to support myself, and I have been obliged to pawn my clothes and subsist by begging. I used to beg in the country round Limerick, but always returned into Limerick to sleep. The neighbours always gave me a bed, and I never on any occasion slept out of Limerick.

Sworn before me,
W. H. T. HAWLEY.

The mark of

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CATHERINE FITZPATRICK.

MARY FITZGERALD. I am a widow, and was admitted into the workhouse on the 12th of January instant. My husband has been dead upwards of four years; he lived in Thomond-gate, in the Limerick electoral division. I have two children, who are now with me in the house. I have lived in Limerick all my life; I was living in Crag-lane, in the English Town, for four or five years before I came into the house; I was lodging at the house of Edward Hartigan, a cobbler; I was a weekly lodger, and paid 3*d.* a-week for a part of a room and bed. I have lodged at his house four years and upwards. For the last two or three years I have subsisted by begging; I only begged once in the country about five months since; I have begged constantly at other times in the city of Limerick.

Sworn before me,
W. H. T. HAWLEY.

The mark of

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MARY FITZGERALD.

TIMOTHY GLEESON. I am about 32 years of age, and am a single man. I was admitted into the workhouse on the 15th December, 1841. I have always lived in the city of Limerick, except for half-a-year at Ballybrood, eight miles from Limerick, about three years since; when I left that I returned to Limerick, where I have lived ever since. I was lodging at Mrs. Dwyer's, in the neighbourhood of William-street, for about three weeks before I came into the house; but I used to sleep at many other places—sometimes in stables, sometimes in lofts. I have frequently slept out in the country at different farmers' houses. I got my living entirely by begging. I begged in the country quite as much as in Limerick. I lodged by the night with Mrs. Dwyer, and paid her 3*d.* per week.

Sworn before me,
W. H. T. HAWLEY.

The mark of

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TIMOTHY GLEESON.

MARY SULLIVAN. I am a widow; my husband has been dead nine years. I have one child, but he is not with me in the workhouse; I came into the workhouse on the 8th December, 1840. I lived with Mrs. Shannon in Catherine-street, Limerick, one year and a half before I came into the workhouse; I lived with her as servant; I left her three weeks before I came into the workhouse; for those three weeks I was living in lodgings in Henry-street, Limerick, kept by Thomas Burke; I was a weekly lodger, and paid him 3*d.* per week; I lived in the same house for four years before I went to live with Mrs. Shannon, on the same terms. I have lived four

years in Limerick without going out of it before I came into the workhouse. I lived in Cork previously, and was married there. The reason I came to Limerick was, I had a brother there, and intended to get my son bound to his trade. He was a cabinet-maker; but I found he was gone, and, my clothes being stolen, I was obliged to remain in Limerick, otherwise I should have returned to Cork. I have never begged.

Sworn before me,
W. H. T. HAWLEY.

The mark of

×

MARY SULLIVAN.

GEORGE BROWN. I am 76 years of age, and a widower; my children are all married. I was admitted into the workhouse on the 24th November, 1841. For the last 10 years I have resided constantly in Limerick; I was living with one of my sons. I paid him no rent. I used to get my living by begging. I never begged in the city of Limerick, but always in the neighbourhood amongst people who knew me. I begged sometimes in Cahirnarry, about three miles from Limerick, in the Limerick electoral division, and when I begged there I used sometimes to sleep there. I used to sleep at Ballysheedy, about two miles from Limerick, when I begged there. I never slept anywhere else, but always returned to Limerick to sleep.

Sworn before me,
W. H. T. HAWLEY.

The mark of

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GEORGE BROWN.

LAWRENCE GALLAGHER. I am 66 years of age. I am a married man, but my wife is not in the workhouse. I was admitted into the workhouse on the 17th November, 1841. I am a weaver by trade. I was born in Limerick, but I have been working at my trade in different places, England and elsewhere, and came to Limerick from Dublin, and remained there three or four days, when I made an application to be admitted into the workhouse; I was refused admission then, as there was no room for me, and I then went into the country to look for work, where I remained in different places looking for work, and returned at the end of three weeks, and made another application for relief, and was then admitted into the workhouse. I had only been staying six days in Limerick when I made my second application. I lodged in Barrack-street, and paid 6d. per week for my lodging.

Sworn before me,
W. H. T. HAWLEY.

The mark of

×

LAWRENCE GALLAGHER.

THOMAS LAMBERT. I am about 45 years of age; by trade a silk-dyer. I am a married man; my wife is in service in Limerick. I was admitted into the workhouse on the 17th November, 1841. I worked for 25 years in Limerick, but trade getting bad I removed to Dublin about two years since, and worked at my trade there for two years. I returned to Limerick about two or three days before I was admitted into the workhouse, viz. on the 15th November. I was lodging at my brother-in-law's those two days; I paid him no rent. I have never begged. I was born in Bandon. I came into Limerick when I was 19 years of age.

Sworn before me,
W. H. T. HAWLEY.

THOMAS LAMBERT.

MARY HALLORAN. I am 50 years of age, and am a widow. My husband, James Halloran, was a labouring man. I have six children; three are in the workhouse. My husband has been dead four years. I was admitted into the workhouse on the 17th of November, 1841. Before I came into the house I was living at Meelik, in the electoral division of Killeely;

I had been living there with my aunt for one year. I never slept in any other place for one whole year before I came into the workhouse. I did not pay my aunt for living with her; I worked for her in return for what she gave me. I never begged. I lived in Cahirdavirn before I went to live with my aunt; this is in the Limerick electoral division. I lived there 30 years. I was born in Meelik at my aunt's house. My father and grandfather both lived at Meelik.

Sworn before me,
W. H. T. HAWLEY,

The mark of
X
MARY HALLORAN.

MARY M'ENERNY. I am 55 years of age. I am a widow; my husband has been dead 30 years; he was a tailor by trade. I have no children in the house. I entered the house on the 17th of November, 1841. Since my last application, up to the time of my entering the workhouse, I lived in Boherbuoy, in the Limerick electoral division, in the suburbs of Limerick, for eight years; before that I lived in William-street, Limerick. I was in lodgings at Boherbuoy, but I paid nothing for them; the woman who let me live there was an acquaintance of mine. When I lived in William-street I lived at the widow Halpin's; I was a servant there. I was born in Shanagolden, in the Rathkeale Union, but I came into Limerick soon after I was born, and have mostly resided there ever since. I never begged in my life.

Sworn before me,
W. H. T. HAWLEY.

The mark of
X
MARY M'ENERNY.

ELLEN BUTLER. I am 56 years of age. I am a widow; my husband has been dead nearly two years; he was a smith by trade. I have four children, two of which are in the workhouse. I was admitted into the workhouse for the last time on the 17th of November, 1841; I had previously been admitted on the 26th of May, 1841, and remained till the 5th of July, when I was discharged. I had been in the Mendicity institution before I came into the house on the first occasion; previously to that I had been living in Mungret-lane, in Limerick; I had lived there more than 12 years, and in the same parish 14 or 15 years. When I left the workhouse I went to Nenagh to see a daughter of mine who was married there. I was there a week; I did not go there with any intention of remaining there; I only went to see my daughter, and returned immediately to Limerick; on my return I lived again in Mungret-lane; after that I went to see a son of mine at Doneraile, and stayed four or five weeks, and returned again to Mungret-lane, in Limerick, where I remained till I came into the workhouse the second time. I did not pay rent for my lodgings; a friend allowed me to live there free. I worked a little at washing and needle-work to support myself, and used to beg a few potatoes in the country when I was travelling to see my son and daughter, but I never begged whilst I was living in Mungret-lane.

Sworn before me,
W. H. T. HAWLEY,

The mark of
X
ELLEN BUTLER.

X—COMMUNICATION from the CLERK of the LIMERICK UNION to Mr.
HAWLEY, ASSISTANT POOR LAW COMMISSIONER.

SIR,

Workhouse Office, 17th February, 1842.

I AM further directed to forward a copy of a resolution passed yesterday by a majority of the Board, after the letter of the Poor Law

Commissioners in reply to the resolution of the Guardians passed on the 27th January, 1842, had been read from the chair.

I have the honour, &c.

JOHN RYAN, *Clerk of the Limerick Union.*

To W. H. T. Hawley, Esq., *Assistant
Poor Law Commissioner.*

Enclosure in foregoing Letter.

“Resolved, That this Board are perfectly convinced (notwithstanding the opinion of the Commissioners to the contrary) that they have, in the allocation of paupers, strictly confined themselves to the spirit of the Poor Law Act, and that the word *residence* has been on all occasions interpreted agreeably to its usual acceptation by the majority of this Board.”

16th February, 1842.

No. 9.

DESERTION OF A WIFE BY HER HUSBAND, AND HIS LIABILITY TO MAINTAIN HER: CASE submitted to the Attorney-General for Ireland; with his OPINION thereon.

Case.

By the 59th section of the 1st and 2nd Vic. c. 56, it is enacted “That if any person shall desert and leave his wife, or any child whom such person shall be liable to maintain, so that such wife or child shall become destitute, and be relieved in the workhouse of any Union, every such person shall, on conviction thereof before any justice of the peace at petty sessions, in open court, either by the confession of the offender, or by the evidence of one or more credible witness or witnesses, be committed to the common gaol or house of correction, there to be kept to hard labour for any term not exceeding three calendar months.”

In more than one case where a man has been charged under this section with having deserted his wife, he has admitted the desertion, but pleaded acts of adultery, on her part, as exonerating him from the liability to maintain her.

Your opinion is requested, whether the fact of adultery being substantiated against the wife, before any justice of the peace at petty sessions, exonerates the husband from the obligation of maintaining her; also whether it is incumbent upon the justices at petty sessions, when applied to under the section above recited, to take evidence as to the fact of adultery alleged by the husband; or may they refuse to entertain the allegation except where the fact has been proved before some other tribunal?

Your opinion is also requested as to the evidence upon which, in similar proceedings, the marriage of the parties is to be established; whether the evidence of the woman is admissible in support of the charge, or whether the Board of Guardians are bound to prove, by other evidence, that the man has been married to the woman who is reputed to be his wife, and whom they charge him with having deserted.

These points have been recently brought under the consideration of the Commissioners, in a letter, of which a copy is subjoined for your further information.

"SIR,

"Oaklands, Clonmel, 5th February, 1842.

"I HAVE been requested by the magistrates sitting at petty sessions at Clonmel to address you on two cases which came before them from the workhouse.

"A man was charged with deserting his wife, and leaving her chargeable to the Union. The facts were not denied; but the man pleaded acts of adultery by the wife, and the bench was doubtful whether they could take cognizance of such a plea. It was alleged that the Poor Law Act did not go beyond the common law of the land, which releases a man from supporting his wife under like circumstances. It is a defence easily set up, and petty sessions a very unsuitable court to go into it. The magistrates will be glad to have some information on the subject for their guidance hereafter. On the occasion alluded to, the man could only establish bad conduct and suspicious circumstances, which the wife retaliated upon himself.

"The second point is, whether the workhouse officers are bound to give proof of the marriage of the parties? This would often be very difficult. In a recent case, the woman produced a marriage certificate; the man pleaded that the woman had got from him a genuine certificate, but that the party alluded to was in England; and there was reason to believe that the certificate had been used by the man and woman to make others believe they were married.

"(Signed)

P. PHIPPS, J. P."

Opinion.

The 53rd section enacts that every husband shall be liable to maintain his wife, and shall be so for the purposes of this Act. I therefore think that a husband cannot set up any justification of his desertion of her, when he is sued or proceeded against by virtue of any clause in this statute. I think evidence that a man and woman lived together, and were reputed to be man and wife, is admissible to prove them legally married.

The *King v. Flinton*, 1 Ad. and E. 227, was decided in the absence of liability at *common law*; but here, for all the purposes of the Act, liability exists, even though there was an end of it at common law.

F. BLACKBURNE.

22 Feb., 1842.

No. 10.

RELIEF IN THE WORKHOUSE TO A MAN AND HIS CHILDREN,
WITHOUT HIS WIFE; AND HE BEING POSSESSED OF PROPERTY.—
LETTER TO THE BOARD OF GUARDIANS OF THE BALROTHERY UNION.

*Poor Law Commission Office, Dublin,
2nd July, 1841.*

SIR,

THE Commissioners have observed that, at the meeting of the Board of Guardians of Balrothery Union on the 28th ultimo, it was

resolved to admit a man and his four children into the workhouse, who has a house and garden at Swords, and also a wife living there, without requiring his wife to enter the workhouse with him and the children, and without, as it appears, taking duly into consideration the property of which the applicant was stated to be possessed. The Commissioners desire to direct the serious attention of the Board to the evils that must ensue if the great principle of affording relief only to persons in a state of destitution be not closely adhered to. A man in the possession of a house and garden cannot be said to be destitute, although he may be in indigent circumstances; and when to this it is added that he has a wife, of all of whose means he is by law entitled to avail himself, the Commissioners cannot avoid concluding that, in this case, the sound principle has been departed from.

The Commissioners deem it to be of great importance that the first case of this kind that they have been apprised of should be specially noticed, inasmuch as they know by experience the effect that a single decision of a Board of Guardians, in giving or withdrawing relief, has upon the number and nature of the applications which will be subsequently made; and it appears to the Commissioners, judging from the information conveyed by the minute, that the reversal of a sound decision formerly made in this case, and under consideration, will not only, as a bad precedent, involve the Board of Guardians in great difficulties in their future deliberations, but will lead to multiplied applications for relief from persons in circumstances which the law does not contemplate as coming within the meaning of the term "destitute." It must also tend to subvert that mutual dependence and that identity of interest between husband and wife, and parent and child, which are inculcated and enforced alike by religion, morality, and law.

By order of the Board,

ARTHUR MOORE, *Chief Clerk.*

*To the Clerk to the Guardians of the
Balrothery Union.*

No. 11.

RELIGIOUS CREED OF CHILDREN IN THE WORKHOUSE.

I.—LETTER from the CHAPLAIN of the ESTABLISHED CHURCH for the SOUTH DUBLIN UNION WORKHOUSE to RICHARD HALL, Esq., Assistant Poor Law Commissioner.

SIR, 20, *Mount Pelier Hill*, 10th August, 1841.

THE responsibilities which devolve upon me as Protestant Chaplain to the South Dublin Union Poorhouse will, I trust, justify me in earnestly soliciting your attention to the following resolution, adopted by the Board of Guardians on last Thursday:—

Moved by Mr. O'Dwyer, seconded by Mr. Gaven,

"Resolved—That Edward, John, and Arthur Murray be allowed to carry their desire into effect, and be transferred from the care of the Protestant to the Roman Catholic chaplain, and that the registry be altered accordingly."

This resolution appears to me most arbitrary. I am not aware that the Poor Law Act empowers the Board of Guardians to transfer Protestant children to the Roman Catholic chaplain; nor is this resolution the first of the kind. There are now several children who were so transferred, in attendance upon Roman Catholic instruction, notwithstanding remonstrances which have been made by me. To you therefore, in the name and on the behalf of the Protestant children, I appeal for protection, as the necessary consequence of the arbitrary proceedings of the Board of Guardians would be (which the history of the poorhouse for the last twelve months fully proves) that all the Protestant children should be brought up Roman Catholics.

I have also to complain of an interference by the Board with my duties as chaplain. They have appointed a person as religious instructor of the Protestant children, without having in any degree consulted me as to her qualifications, and one whom I have reason to think unsuited to her situation.

I have the honour, &c.,

To Richard Hall, Esq. THOMAS KINGSTON.

II.—LETTER from the COMMISSIONERS to the CHAIRMAN of the BOARD OF GUARDIANS of the SOUTH DUBLIN UNION.

Poor Law Commission Office, Dublin,
25th August, 1841.

SIR,

THE attention of the Poor Law Commissioners having been directed to certain proceedings of the Board of Guardians of the South Dublin Union, relative to the religious profession of children of various ages, from 14 years downwards, and the Protestant chaplain having addressed a letter to the Commissioners, appealing to them against the decision of the Board in the case of three boys of the name of Murray, stated to be of the respective years of 9, 10, and 14 years, whom, having at the desire of their father been registered as Protestants, the Board have permitted to absent themselves from the instructions of the Protestant teacher, and from attendance on the Protestant service, and have directed that they should be enrolled as Roman Catholics; the Commissioners felt it incumbent upon them to communicate to the Board of Guardians, through you, their opinion as to the course which the Irish Poor Relief Act has pointed out to be followed with reference to this important subject. The Commissioners have always considered it a most important part of their duty to make provision for the religious instruction, as well as for the moral and industrial education, of the children received into the workhouses, and they have directed the appointment of schoolmasters and schoolmistresses, and have framed regulations for the guidance of those officers, and for the support of their authority; and it belongs to the Guardians, in the exercise of their appropriate functions, to enforce obedience to these regulations. It is evident that the 49th section of the Irish Poor Relief Act presupposes such a course of proceeding on the part of the Commissioners, otherwise its restrictive provision "That no order of the Commissioners, nor any bye-law, shall authorize the education of any child in a workhouse in any religious creed other than that pro-

fessed by the parents or surviving parent of such child, and to which such parents or parent shall object, or, in the case of an orphan, to which the guardian or guardians, godfather or godmother of such orphan, shall object” would be useless and nugatory if the Commissioners had no power to authorize and provide for the education of a pauper child in any creed at all. It therefore cannot be denied that the Commissioners are empowered and required to authorize and enforce the religious and secular education of children in the workhouses, by all such means as are usually found requisite or desirable in conducting the education of children, provided only that they do not attempt to violate the enactment before recited, and do not permit it to be violated by others. Accordingly, the Commissioners, in the discharge of this duty, have, among other things, made it a part of the workhouse discipline that “the boys and girls shall, for three of the working hours at least every day, be instructed in reading, writing, and the principles of the Christian religion” (see Rules for Government of Workhouses, Article XVII.);* and as it is incumbent on the teachers to communicate such instruction, so it is imperative upon the children to attend to and receive it.

It was perhaps to be expected that a question might arise as to the mode in which the religious instruction should be communicated to the children, and this question the Legislature has attempted to determine in the 49th section of the Act above cited, by referring it, not to the inclinations of the children themselves, but to the desire of their parents, or of those who, in the case of orphans, stand towards them in the relation of parents, that is, their guardians or sponsors. A parent is responsible for the religious creed of his child: it is his right, as it is his duty, to exercise parental authority over his child, in order to form and confirm his religious faith and opinions; and in the case of pauper children, the Legislature offers to the parent, as his due, the assurance that, when his child is removed from his immediate presence and control, care shall be taken to preserve the religious impressions which may have been produced upon the child’s mind, and to secure his adherence to that mode of faith and worship which the parent has professed and inculcated: were this not done, a conscientious parent, reduced to a state of destitution, would not apply for or accept relief in a workhouse, where an influence counteracting his own might in this matter be exercised on the susceptible mind of his child.

It has been observed that the Legislature has not left the question of religious profession to be determined by the children for themselves. No parent or guardian, attaching due importance to religion, would leave his child or ward, without guidance, to choose a religion for himself; and it is the evident intention of the Legislature to give parents and guardians the same control over the religious opinions of their children or wards in the workhouse as they would have under any other circumstances.

This is also in conformity with the dictates of reason, for it would be irrational to treat the temporary inclinations of an uninformed child, arising, perhaps, out of a childish preference for the person by whom, or the place or time at which, the instruction which he professes himself willing to receive is given, as if it were the deliberate and

* Annual Report, 1840. Appendix C, No. 3.

conscientious conviction of a mind competent to judge rightly on so momentous a question.

This then appears to be the intention of the Legislature, that the destitute children in the workhouses shall be religiously educated; that their parents, guardians, or sponsors are to decide for them, and not they for themselves, the creed which they shall be taught; and that the Poor Law Commissioners and the Board of Guardians shall take care that they are taught that creed, and no other.

It is the duty of the Commissioners to discharge their obligation to both children and parents, by framing and enforcing such rules and regulations as may best secure the objects of the Legislature; and it is the duty of the Board of Guardians to co-operate with the Commissioners in following out the intentions of the Legislature, by scrupulously complying with the desires of the parents, either expressed, if they or either of them be living and present, or, if they be dead or absent, inferred from the fact of their having themselves professed and initiated their children in the doctrines of a particular church: to which end the Board of Guardians should assume and exercise the functions of a parent towards all children of tender years, or, in other words, all whom the law would not consider to have arrived at years of discretion and to be independent of parental control in other matters.

In framing the registries and forms to be used on the admission of paupers into the workhouse, the Commissioners considered that a profession of religion ought to be made by every pauper, in order that the free and unrestricted observance of its rites and ordinances may be secured to him; on the other hand, it has been provided that no applicant for admission into the workhouse shall be required to state his religious denomination until after the Board's decision on his application has been given and made known to him. This has been so regulated for the purpose of preventing any suspicion or imputation that admission can be procured more easily by destitute persons of one religious denomination than by those of another.

As soon as it is determined in the case of an applicant that he shall be received into the workhouse, he is called upon to declare his religion, and his declaration is then recorded in the register. The greatest care should be taken to guard against an untrue entry under this head; but when once made, the register should not be altered without the most complete proof that the entry is erroneous, or, in the case of an adult, without a declaration on his part, as public as that which he made on coming into the workhouse, that he wishes to adopt another form of religion than that which he then professed. Such a declaration in such a case is enough; the individual, being of mature years and judgment, is solely responsible for his acts and creed, and the law allows him the right to decide for himself.

But the case of a child expressing a wish to change his religion is widely different: the principle of parental responsibility, the ordinary rules of conduct, as well as the spirit and letter of the law, may all be violated by complying with such a wish; and while children may thus be led to suppose that a religious profession is an affair of no moment, that it may be lightly made and capriciously renounced, encouragement may be held out to persons having opportunities and influence to carry on that very system of proselytism which it is the obvious intention of the Act of Parliament to prevent.

It is the frequency in the South Dublin workhouse of cases of children expressing a wish to change their religious denomination that has called for this communication to you. It is hoped that an exposition of the view taken by the Commissioners, of the law and the principles on which the law is based, may lead to a correct decision upon such cases.

It appears to the Commissioners that in a recent case, as recorded in your Minutes, the true principles and the enactments of the law were departed from, and that your Board determined, after partial inquiry confined to the children themselves, that the mere wish of a child only 9 or 10 years old should countervail the entry in the register, the express desire of his surviving parent, as well as the fact of the child's having previously and up to the time of the inquiry been instructed in the mode of religion which he then came forward to disclaim, and to which his surviving parent had enjoined him to adhere. Such a decision on the part of your Board, taken in conjunction with the number of the cases to which it applies, cannot but subject those concerned in the management of the workhouse to the suspicion or charge of furthering proselytism, under the plea of maintaining unlimited freedom of conscience.

The Commissioners consider it to be their duty to impress upon you the importance of removing all ground for such an imputation. The first step to be taken appears to them to be a searching inquiry into the state of the workhouse schools, especially into the manner in which religious instruction is conveyed to the children of the several denominations. It is possible, as all must be aware, to bring an indirect influence to bear upon the children, without directly assailing their religious opinions: this may easily be done where children of one denomination are allowed to be present while the other children are receiving instruction in their own peculiar formularies and doctrines; and even where the separation is, as it ought to be, strictly enforced at all such times, the very act of separating the children may be so performed as to imply a kind of stigma or degradation, which, with most youthful minds, would be of all things the most influential.

It is also most essential that proper persons should be appointed to instruct the children in their respective creeds; on this point the opinions of your chaplains, upon whom devolves the duty of periodically examining into the religious proficiency of the children, should be attended to. An incompetent teacher, or one who cannot secure the respect and conciliate the good will of the pupils, may alienate their minds from the instruction held out to them, and dispose them to turn to the teaching of others more calculated to engage their attention and gain their confidence.

The Commissioners are desirous of submitting the foregoing considerations to your Board, in the hope of giving right direction to proceedings which may prove beneficial or detrimental to the institution placed under your management according to the spirit in which they are conducted.

By order of the Board,

ARTHUR MOORE, *Chief Clerk.*

*To the Chairman to the Board of Guardians,
South Dublin Union.*

III.—LETTER from the COMMISSIONERS to the CHAPLAIN of the ESTABLISHED CHURCH for the South Dublin Union Workhouse.

Poor Law Commission Office, Dublin,
SIR, 5th August, 1841.

THE Poor Law Commissioners acknowledge the receipt of your letter of the 10th instant, addressed to Mr. Hall, Assistant Commissioner, relative to the religious instruction of paupers in the South Dublin Union Workhouse, and in reference thereto they desire to forward to you the enclosed copy of a letter which they have addressed to the Chairman of the Board of Guardians on the subject.

By order of the Board,

ARTHUR MOORE, *Chief Clerk.*

To the Rev. Thomas Kingston,
&c. &c.

IV.—CASE submitted to the ATTORNEY-GENERAL for Ireland, as to the RELIGIOUS EDUCATION of FOUNDLINGS and DESERTED CHILDREN; with his OPINION thereon.

Poor Law Commission Office, Dublin,
SIR, 3rd January, 1842.

I AM directed by the Poor Law Commissioners to transmit to you a copy of a letter from the Clerk of the Celbridge Union, as to the religion in which deserted children should be instructed; and with reference thereto, the Commissioners desire to state that the case arises under the 49th section of the Irish Poor Relief Act (of which a copy is enclosed), and that it must be considered a case in which the religion of the child's parents or guardians or sponsors cannot be ascertained, and in which the Guardians know of no one competent to object to the child's being educated in the workhouse in any religious creed.

The Commissioners request your opinion whether the Guardians are under any legal obligations to cause the child to be educated in the religious creed of any particular denomination, and in which way the Commissioners ought to direct or advise Boards of Guardians in similar cases.

I have, &c.

ARTHUR MOORE, *Chief Clerk.*

To the Right Hon. Francis Blackburne, Attorney-General,
&c. &c. &c.

Enclosure in foregoing Letter.

GENTLEMEN, *Celbridge, November 25, 1841.*

I AM directed by the Board of Guardians of Celbridge Union to inform you that a deserted child, aged 2 years, having been received into the workhouse on Wednesday, 10th day of November, 1841, and the Board of Guardians having no evidence before them to satisfy them as to the religion of the parents, and there being no provision in the Poor Relief Act relating to such cases, in regard to the religion of a child, it was resolved that the Commissioners be requested to take the opinion of the law officers of the Crown on the above case for the guidance of this Board, as many cases of a similar nature are likely to occur.

I have, &c.

HENRY HOLBROOK, *Clerk of the Union.*

To the Poor Law Commissioners, Dublin.

OPINION of the ATTORNEY-GENERAL on the foregoing Case.

I AM of opinion that the Guardians ought, in such a case as this, to cause the child to be educated in the religious creed of Protestantism, the religion of the State.

January 5, 1842.

F. BLACKBURN.

No. 12.

SALARIES OF ROMAN CATHOLIC CHAPLAINS OF WORKHOUSES
IN IRELAND—CORRESPONDENCE WITH THE ROMAN CATHOLIC
BISHOPS THEREON.

I.—LETTER from DR. CROLLY, Roman Catholic ARCHBISHOP of ARMAGH,
on behalf of a MEETING of PRELATES, to the POOR LAW COMMIS-
SIONERS.

SIR, *Marlborough Presbytery, November 12, 1841.*

THE Roman Catholic prelates now assembled in Dublin, being impressed with the conviction that some uniform plan as to the appointment and salary of the chaplains to poorhouses would contribute much to promote harmony, and prevent dissension in the different localities where the workhouses are situate, beg leave respectfully to submit the following points to the Commissioners for their approval:—

1st. That, as the bishops, in recommending chaplains, will in most instances select the pastors of the parish in which the workhouses are situated, such pastors be permitted to associate with them their own curates in the discharge of the various duties which will devolve on the chaplain.

2ndly. These duties are so numerous, so important, and so very onerous, that, in most parishes where workhouses are, an additional clergyman will be absolutely necessary. The inmates of a poorhouse will be a constantly moving population; they consist generally of the most ignorant and neglected classes of society; the instruction of those of every age; the attention to the schools both male and female; the daily and often hourly attendance on the sick, the dying, and the dead; the arduous duties of the confessional, and the necessity of mass on Sundays and festivals of obligation, render it generally impossible for the chaplain to devote any portion of his time or attention to the discharge of parochial duties. The prelates, therefore, respectfully submit that 50*l.* should be the minimum salary of a Roman Catholic chaplain to a workhouse, and that this sum should be increased in consideration of increased duties and labour whenever the Roman Catholic inmates exceed 500.

3rdly. That a proper recess (to be shut up except at the time of Divine service, and at the hours of confession) be provided in the different workhouses.

In proposing this arrangement, the Roman Catholic prelates feel they ask nothing but what the decent maintenance of the chaplain, and a just remuneration for very arduous duties, as well as a due regard to the spiritual interests of the inmates, strictly require.

Signed on behalf of the meeting,

+ W. CROLLY, *Chairman.*

To George Nicholls, Esq.

&c. &c.

II.—LETTER from the COMMISSIONERS to DR. MURRAY, Roman Catholic ARCHBISHOP OF DUBLIN.

*Poor Law Commission Office, Dublin,
18th November, 1841.*

REVEREND SIR,

THE Poor Law Commissioners have had under consideration the letter addressed to Mr. Nicholls on the 12th instant, by the Most Rev. Dr. Crolly, on behalf of the Roman Catholic prelates then assembled in Dublin.

With reference to this communication, the Commissioners have, in the first place, to express their earnest desire to place the Roman Catholic chaplains of the Irish workhouses upon such a footing as shall be satisfactory to them and to their ecclesiastical superiors, and at the same time secure to the pauper inmates the consolations of religion, without imposing an undue burden upon the poor-rates.

With these objects in view, the Commissioners referred to the usual amount of salary paid to Protestant chaplains of workhouses in England, conceiving that a salary equal to or not materially exceeding that amount would be sufficient in this country. It has, however, been stated by the prelates of the Roman Catholic church, at a recent interview with Mr. Nicholls, that the peculiar offices which the Roman Catholic clergy are required to perform demand a proportionately greater amount of labour and time than is generally sufficient for the ministrations of the Protestant church; and upon these grounds it has been deemed right to ask for a higher average of remuneration than the Commissioners had, in the first instance, considered to be adequate.

It has been also urged that the additional duties of the workhouse would, in most instances, make it necessary to appoint a coadjutor to the priest of the parish in which the workhouse is situate, it being considered that these duties would occupy so much of the chaplain's time and attention as in a great degree to disable him from discharging his ordinary parochial duties.

The Commissioners are disposed to give full weight to these statements, and have reconsidered their original intentions, with the wish of shaping their arrangements more in accordance with the views of the Roman Catholic prelates; and it appears to the Commissioners that, under all the circumstances of the case, the following scale of remuneration might be properly established:—

- 1st. Where the workhouse is not calculated for more than 600 inmates, and where the Roman Catholic inmates do not, on an average, exceed that number, the salary of the Roman Catholic chaplain to be fixed with reference to the special circumstances of the parish in which the workhouse is situate.
- 2nd. Where the workhouse is calculated for more than 600, and the Roman Catholic inmates on an average exceed that number, but do not exceed 1000, the salary of the Roman Catholic chaplain to be 50*l*.
- 3rd. Where the house will contain, and the number of Roman Catholic inmates amounts to, more than 1000, and not more than 1500, the salary to be 60*l*.
- 4th. All cases of houses which will contain more than 1500 inmates, or in which the number of Roman Catholic inmates exceeds 1500, to be specially considered.

This scale varies somewhat from that which was spoken of in Mr. Nicholls's interview with the Roman Catholic bishops, and differs also from the rate of remuneration mentioned in Dr. Crolly's letter; but it approximates to each, and will, it is hoped, be deemed satisfactory.

With reference to the first proposition contained in Dr. Crolly's letter, namely, that the pastors of parishes who may be appointed as chaplains should be permitted to associate with them their own curates in discharge of their duties in the workhouse, the Commissioners have to state that they are precluded from acceding to it in so general a shape. They cannot but look upon an officer appointed by them as being individually responsible to them for the due execution of his duties; and as a general rule, they cannot sanction or permit the duties of any officer to be delegated to a person not named in the order of appointment.

The Commissioners consider, however, that the case of the Roman Catholic chaplains to some extent constitutes a reasonable exception to the rule which applies to other Union officers; and in the event of any necessity, arising from sickness, absence, or other cause, the Commissioners would not object to the chaplain's duties in the workhouse being discharged in his stead by his regularly appointed curate.

As to the third proposition, namely, that a proper recess, to be set apart for devotional purposes, be provided in each workhouse, the Commissioners have to state that they consider it to be their duty, as it is their desire, to provide in all respects for the decent performance of religious service in the workhouse, according to the respective rites and ordinances of the different denominations of inmates; and that they are prepared, so far as they can, to make arrangements in accordance with the wishes of the prelates, having regard to the provision for the same purposes already made in public institutions resembling the workhouses.

By order of the Board,
ARTHUR MOORE, *Chief Clerk.*

To the Most Rev. Dr. Murray,
&c. &c. &c.]

No. 13.

FURTHER LOANS REQUIRED FOR THE COMPLETION OF WORK- HOUSES IN IRELAND.

I.—EXTRACT of a LETTER from the COMMISSIONER resident in Dublin
to the CHANCELLOR OF THE EXCHEQUER.

Poor Law Commission Office, Somerset House,
SIR, 9th December, 1841.

IN reference to what passed at the interview with which you honoured me yesterday, I now beg to state that the million which was appropriated for providing the workhouses in Ireland will not be sufficient for the purpose, and I am therefore compelled to request that the

Lords Commissioners of Her Majesty's Treasury will be pleased to increase the grant.

We have been compelled, in arranging, finishing, and fitting up the Irish workhouses, to go in most cases to considerably greater expense than I had contemplated when the estimate of a million was formed.

The purchase of land for the sites of the workhouses has also considerably exceeded the amount which I had estimated, and the presents of sites, which I had been led to expect would in numerous instances be made by the landed proprietors, have in fact been very few. We have likewise, in many cases, had difficulties to contend with in the foundations for the buildings, owing to the nature of the soil in the western districts; and, owing to these and other circumstances, I now estimate that, at the very least, a hundred thousand pounds will be required, in addition to the million already granted, for completing all the buildings.

This is the exact estimate, without any allowance for accidents or contingencies; but it may not be safe to run quite close upon it; and I would therefore respectfully recommend that provision be made for a hundred and fifty thousand pounds, on the understanding that no more will be applied for than what is absolutely necessary.

It will be very important that this additional grant should be obtained at the earliest period, no more than £35,550 of the million now remaining unappropriated, and the demands upon us, by the contractors and others, as the works advance, being very urgent.

To the Right Hon. I have, &c.

The Chancellor of the Exchequer.

GEO. NICHOLLS.

II.—LETTER from the LORDS of the TREASURY to the POOR LAW COMMISSIONERS.

GENTLEMEN,

Treasury Chambers, 13th December, 1841.

WITH reference to Mr. Nicholls' letter of the 9th instant, stating that a further sum of £100,000 will be required, in addition to the million already granted, for completing the workhouses in Ireland, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you, that before my Lords come to a decision on this point, they wish to be informed at what periods and in what proportions the money will be required, and also to be furnished with a statement of the sum estimated, and the sum expended, and of the further sum required in each case.

To

I am, &c.,

The Poor Law Commissioners. C. E. TREVELYAN.

III.—LETTER from the COMMISSIONERS to the LORDS of the TREASURY.

Poor Law Commission Office, Somerset House,
SIR, 14th December, 1841.

WITH reference to your letter of the 13th instant, respecting the additional sum which will be necessary for completing the workhouses in

Ireland, I am directed by the Poor Law Commissioners to state, that the money will be required early in February, or as soon as possible after the meeting of Parliament, and will be called for in about the same proportions as heretofore, as the buildings are proceeded with.

I am also directed to forward to you the enclosed statement, showing the sum estimated, the sum expended, and the further sum required in each case.

To

I have, &c.,

C. E. Trevelyan, Esq., &c. &c. &c.
Treasury.

E. CHADWICK, Secretary.

Enclosure in foregoing Letter.

STATEMENT of LOANS for providing Workhouses in Ireland.

Name of Union.	Size of Work-house.	Date of Order to borrow.	Amount of Loan granted by Treasury.	Amount advanced by Exchequer Loan Commissioners.	Additional Amount required.	Explanation as to Cause of the Excess.	
			£.	£.	£.		
Abbeyleix	500	24 June, 1840	7,000	7,000	600	The additional amount required for completing the buildings has generally been occasioned by the greater expense of the fixtures and fittings than was originally contemplated, and by the addition to the houses first contracted for of numerous minor works which experience suggested as being necessary. In many of the Unions an additional expense has been incurred by a change in the site, owing to legal difficulties in obtaining a title for that originally selected; and also from the occurrence of unfavourable strata in sinking the foundations, and by the erection of sheds, boundary walls, and entrance-gates, which have been found necessary in many of the Unions.	
Antrim	700	7 Oct. "	7,600	4,000	..		
Ardee	600	20 Aug. "	6,600	6,600	..		
Armagh	1,000	7 Dec., 1839	10,000	10,000	1,000		
Athlone	900	18 Nov. "	10,100	10,100	400		
Athy	600	28 June, 1841	6,700	3,000	..		
Bailieborough . .	600	16 May, 1840	7,400	7,400	..		
Ballina	1,200	22 Mar., 1841	12,000	8,000	..		
Ballinasloe . . .	1,000	5 Oct., 1839	9,600	9,600	1,000		
Ballinrobe . . .	800	8 Apr., 1840	8,400	8,400	..		
Ballycastle . . .	300	28 Aug. "	5,300	3,000	..		
Ballymena	900	14 Nov. "	9,000	4,000	..		
Ballymoney . . .	700	14 Aug. "	8,500	8,000	..		
Ballyshannon . .	500	30 Aug., 1841	6,400	4,000	..		
Balrothery	400 {	30 Aug., 1839	5,900	5,900	..		
		8 Oct., 1841	1,100				
Baltinglass . . .	500	6 June, 1840	6,800	6,800	800		
Banbridge	800	14 Nov., 1839	8,000	8,000	1,200		
Bandon	900	25 Oct. "	8,200	8,200	800		
Belfast	1,000	27 May . .	12,000	12,000	..		
Boyle	700	21 Jan., 1840	8,300	8,300	800		
Callan	600	6 June . .	7,400	7,400	800		
Carlow	800	22 June, 1841	11,500	4,000	..		
Carrickmacross .	500	24 Aug., 1840	6,600	3,000	..		
Carrick-on-Shannon	800	7 Mar. "	8,400	8,400	800		
Carrick-on-Suir .	500	14 Apr. "	6,200	6,200	1,000		
Cashel	700	8 Feb. . .	6,700	6,700	800		
Castlebar	700	31 Aug. "	7,900	7,900	..		
Castleblaney . .	800	29 Aug. "	8,100	4,000	..		
Castleberg	200	3 Oct., 1839	2,600	2,600	750		
Castlerea	1,000	7 Oct., 1840	11,000	8,000	..		
Cavan	1,200	24 Aug. . .	13,400	8,000	..		
Celbridge	400	10 June, 1839	5,800	5,800	1,000		
Clifden	300	29 Dec., 1840	4,500	4,000	..		
Clogheen	500	15 Oct., 1839	6,200	6,200	600		
Clones	600	5 Oct., 1840	7,300	4,000	..		
Cloneel	600	13 May . .	2,300	2,300	..		
Coleraine	700	17 Aug. "	9,000	9,000	..		
Cookstown	600	6 April . .	6,300	6,300	..		
Cootehill	800	5 Sept. . .	8,900	7,000	..		
Cork	2,000	11 Jan. . .	16,800	16,800	3,000		
Donegal	500	22 June, 1841	7,000	3,000	..		
Downpatrick . . .	1,000	25 July, 1840	11,000	8,000	800		
Drogheda	800	1 Feb. . .	8,600	8,600	1,500		
Dundalk	800	22 Apr. "	7,400	7,400	1,000		
Dungannon	800	10 Aug. . .	8,000	8,000	..		
Dungarvan	600 {	30 Nov., 1839	8,300	8,300	1,000		
		3 July, 1840					

Statement of Loans for providing Workhouses in Ireland—*continued.*

Name of Union.	Size of Work-house.	Date of Order to borrow.	Amount of Loan granted by Treasury.	Amount advanced by Exchequer Loan Commissioners.	Additional Amount required.	Explanation as to Cause of the Excess.
			£.	£.	£.	
Dunmanway . . .	400	2 May, 1840	6,500	6,500	800	
Dunshaughlin . .	350	26 Aug., 1839	6,100	6,100	650	
Edenderry . . .	600	24 Oct. , ,	6,700	6,700	1,000	
Ennis . . .	800	23 Mar., 1840	8,600	8,600	800	
Enniscorthy . . .	600	21 Aug. , ,	7,000	7,000	..	
Enniskillen . . .	1,000	24 June, 1841	11,200	4,000	..	
Ennistymon . . .	600	3 July, 1840	8,400	8,000	..	
Galway . . .	1,000	8 Feb. , ,	11,300	11,300	..	
Gorey . . .	500	25 July , ,	6,700	6,700	..	
Gort . . .	500	3 Feb. , ,	6,500	6,500	800	
Gortin . . .	200	26 Aug. , ,	3,600	3,600	..	
Granard . . .	600	21 Nov. , ,	7,500	4,000	..	
Inishowen . . .	600	6 Aug., 1841	7,600	4,000	..	
Kanturk . . .	800	18 Nov., 1840	8,200	7,000	..	
Kells . . .	600	11 Feb. , ,	7,700	6,000	600	
Kenmare . . .	500	10 July, 1841	6,300	4,000	..	
Kilkeel . . .	300	24 Jan., 1840	5,300	5,300	800	
Kilkenny . . .	1,300	23 Mar. , ,	13,400	13,400	..	
Kilmallock . . .	800	20 Aug., 1839	8,800	8,800	1,000	
Kilrush . . .	800	15 June, 1840	8,900	8,900	..	
Kinsale . . .	500	2 Nov., 1839	7,000	7,000	800	
Larne . . .	400	12 Nov., 1840	5,800	3,000	..	
Limerick . . .	1,600	23 Sept., 1839	12,900	12,000	2,500	
Lisburn . . .	800	27 Sept. , ,	8,300	8,300	800	
Lismore . . .	500	25 Nov. , ,	6,500	6,500	1,000	
Lisnaskea . . .	500	9 Nov., 1840	6,800	6,800	600	
Listowel . . .	700	4 Jan., 1841	7,700	4,000	..	
Londonderry . .	800	12 July, 1839	8,700	8,700	800	
Longford . . .	1,000	13 Jan., 1840	8,600	8,600	800	
Loughrea . . .	800	11 Dec., 1839	8,700	8,700	..	
Lurgan . . .	800	25 July , ,	7,900	7,900	700	
Maecroom . . .	600	14 Aug., 1840	7,400	4,000	..	
Magherafelt . .	900	6 July , ,	8,100	7,000	800	
Mallow . . .	700	28 Jan. , ,	7,300	7,300	1,500	
Manor Hamilton .	500	14 May , ,	6,400	6,400	..	
Midleton . . .	800	7 Oct., 1839	8,200	8,200	1,000	
Mohill . . .	700	30 June, 1840	8,000	8,000	800	
Monaghan . . .	900	24 Apr. , ,	8,700	8,000	..	
Mountmelick . .	800	19 Aug. , ,	8,300	4,000	..	
Mullingar . . .	800	8 Aug. , ,	9,400	7,000	..	
Naas . . .	550	19 July, 1839	6,500	6,500	1,200	
Navan . . .	500	15 May, 1840	7,300	7,300	..	
Nenagh . . .	1,000	24 Feb. , ,	9,900	9,900	..	
Newcastle . . .	550	25 July, 1839	7,850	7,500	1,700	
New Ross . . .	900	26 Aug., 1840	9,300	7,000	..	
Newry . . .	1,000	14 Dec., 1839	9,800	9,800	1,000	
Newtownards . .	600	21 Feb., 1840	6,700	6,700	800	
Newtown Limavady	600	10 June , ,	8,000	8,000	..	
North Dublin . .	2,000 {	9 Dec., 1839	5,600	8,000	..	
		19 Sept., 1840	2,400	..	..
Oldcastle . . .	600	14 Aug. , ,	7,700	7,700	..	
Omagh . . .	800	1 Feb. , ,	7,900	7,900	1,000	
Parsonstown . .	800	21 Dec., 1839	8,700	8,700	..	
Rathdown . . .	600	25 Jan., 1840	7,600	7,600	1,000	
Rathdrum . . .	600	25 June , ,	7,800	7,800	800	
Rathkeale . . .	660	15 Aug., 1839	8,100	8,100	1,300	
Roscommon . . .	900	14 Aug., 1840	9,000	8,000	..	
Roscrea . . .	700	6 July , ,	8,600	8,000	..	
Scariff . . .	600	4 Apr. , ,	7,800	7,800	1,000	
Shillelagh . . .	400	20 May , ,	6,300	6,300	800	
Skibbereen . . .	800	24 Aug., 1839	8,300	8,300	1,100	
Sligo . . .	1,200	17 Jan., 1840	11,000	11,000	1,000	
South Dublin . .	2,000 {	10 Oct., 1839	7,000	10,000	..	
		19 Sept., 1840	3,000	..	..
Strabane . . .	800	21 Nov., 1839	8,300	8,300	800	
Swineford . . .	700	25 Mar., 1841	8,400	4,000	..	
Thurles . . .	700	22 June, 1840	8,100	7,000	..	
Tipperary . . .	700	13 Sept., 1839	7,500	7,500	1,000	

See page 335.

Statement of Loans for providing Workhouses in Ireland—continued.

Name of Union.	Size of Work-house.	Date of Order to borrow.	Amount of Loan granted by Treasury.	Amount advanced by Exchequer Loan Commissioners.	Additional Amount required.	Explanation as to Cause of the Excess.	
			£.	£.	£.		
Tralee	1,000	13 July, 1840	10,200	8,000	..	} See page 335.	
Trim	500	23 Dec., 1839	7,300	7,300	800		
Tuam	800	20 June, 1840	8,400	8,000	..		
Tullamore	700	15 Apr. , ,	7,900	7,900	..		
Waterford	900	16 Oct., 1839	10,400	10,400	1,300		Estimated
Westport	1,000	26 Nov., 1840	9,800	8,000	..		Amount
Wexford	600	4 Jan., 1841	6,900	4,000	..		required.
							Since
Fermoy	900	9 May, 1840	..	..	..	7,800	ordered to be
Lowtherstown	400	22 June, 1841	..	..	..	6,600	borrowed.
Stranorlar	400	..	..	..	..	6,500	..
Cahiriveen,	400	..	..	..	..	6,000	6,700
Clogher	500	..	..	..	..	6,500	6,200
Killarney	800	..	..	..	..	10,000	6,300
Bantry	800	..	..	..	..	10,000	9,700
Letterkenny	500	..	..	..	..	7,000	7,750
Dunfanaghy	300	..	..	..	..	5,000	7,400
Milford	400	..	..	..	..	6,000	..
Glenties	600*	..	..	..	..	7,000	..
Total Amount of Accommodation }	94,110	Total . .	964,450	849,300	54,800	78,400	..
			Loans granted, and further loans required. }			1,019,250	..
				Grand Total .		£1,097,650	..
SUMMARY.							
Amount of Loans granted by the Treasury						£964,450	
Further Loans required to complete Workhouses						54,800	
Loans for the eleven Unions which have not yet borrowed						78,400	
Total						£1,097,650	

* Since reduced to 500; by which alteration the Total Accommodation will be for 94,010 paupers.

APPENDIX D.

REPORTS AND OTHER COMMUNICATIONS RECEIVED BY
THE BOARD :—IRELAND.

No. 1.

REPORT ON THE PROCEEDINGS AND PROGRESS IN THE ERECTION
OF WORKHOUSES IN IRELAND.—By GEORGE WILKINSON, Esq.,
Architect to the Poor Law Commission.

*Poor Law Commission Office,
Dublin, 30th April, 1842.*

GENTLEMEN,

I HAVE the honour to submit the following Report on the proceedings and progress made in respect to the erection of the workhouses in Ireland since the date of my General Report to the 25th of March last year.

The contracts for the several workhouses have now been arranged for all the Unions; those entered into subsequently to the Report above referred to are the following, namely :—

Name of Union.	Name of Contractor.	Name of Union.	Name of Contractor.
Athy . . .	Messrs. Davis and Co.	Killarney . .	Jeremiah Hurley.
Ballyshannon . .	James Creden.	Clogher . . .	Messrs. Lilburn.
Stranorlar . . .	Samuel Gamble.	Bantry . . .	Messrs. M'Daniel and Brown.
Inishowen . . .	Samuel Gamble.	Dunfanaghy . .	John M'Carter.
Kenmare . . .	James English.	Glenties . . .	Thomas Hammond.
Letterkenny . . .	Alexander Deane.	Milford . . .	*
Cahiriveen . . .	William Hill.		

Of the total number of 130 Unions in Ireland, the workhouses of 81 have been declared fit for occupation; and it is expected that, before the close of the present year, 30 other workhouses will be declared fit for occupation; and I see nothing to prevent the remaining 19 workhouses from being completed before the close of the summer of next year. The workhouses in which the least progress has been made are those in the counties of Kerry and Donegal, where the Union arrangements were last perfected.

The Unions of which the workhouses have been declared fit for the reception of the destitute poor, are the following: namely,—

Abbeyleix	Carrick-on-Suir	Dungarvan
Ardee	Cashel	Dunmanway
Armagh	Castlederg	Dunshaughlin
Athlone	Cavan	Edenderry
Bailieborough	Celbridge	Ennis
Ballinasloe	Clogheen	Fermoy
Ballinrobe	Clonmel	Galway
Balrothery	Coleraine	Gorey
Baltinglass	Cork	Gort
Banbridge	Drogheda	Gortin
Bandon	Dublin, North	Kanturk
Belfast	Dublin, South	Kells
Boyle	Dundalk	Kilkeel
Callan	Dungannon	Kilkenny

* The person whose tender was accepted having since declined to complete the contract, the arrangements are not yet definitively closed.

Kilmallock	Mohill	Rathdrum
Kilrush	Monaghan	Rathkeale
Kinsale	Naas	Roscrea
Limerick	Navan	Scariff
Lisburn	Nenagh	Shillelagh
Lismore	Newcastle	Skibbereen
Londonderry	New Ross	Sligo
Longford	Newry	Strabane
Loughrea	Newtownards	Thurles
Lurgan	Newtown Limavady	Tipperary
Magherafelt	Omagh	Trim
Mallow	Parsonstown	Tullamore
Midleton	Rathdown	Waterford

The workhouses of the 30 Unions mentioned below are expected to be completed before the close of the present year, and are enumerated in the order of their present degree of forwardness : namely,—

Cookstown	Cootehill	Clones
Tralee	Mullingar	Castleblaney
Wexford	Carrick-on-Shannon	Ballina
Downpatrick	Castlereagh	Westport
Tuam	Macroom	Swineford
Ennistymon	Castlebar	Cahiriveen
Oldcastle	Lisnaskea	Roscommon
Granard	Ballymoney	Larne
Enniscorthy	Ballycastle	Carrickmacross
Manor Hamilton	Ballyshannon	Athy

The remaining 19 workhouses (out of the 130 before mentioned) will not be completed until the ensuing year; and they may be expected to be declared fit for occupation in the order following : namely,

Enniskillen	Ballymena	Letterkenny
Mountmelick	Listowel	Glenties
Donegal	Lowtherstown	Milford
Antrim	Carlow	Kenmare
Inishowen	Bantry	Killarney
Clifden	Stranorlar	Dunfanaghy
Clogher		

I am enabled to report satisfactorily on the progress and advanced state of the buildings generally. In the particular instances in which delays or difficulties have occurred such circumstances are accounted for by the following causes :—

The greatest interruptions which have occurred have been in the erection of the workhouses of the Bailieborough and Cootehill Unions, in consequence of the contractor, who had undertaken both buildings, being unable, from pecuniary embarrassments, to carry on the works.

At Bailieborough, in particular, there was danger that all the prepared and loose materials would be lost; they having been seized by some of the contractor's creditors under decrees issued by the assistant barrister against the property, under the belief that it belonged to the contractor, who, however, had previously transferred all his interest in the contracts for both houses to the Commissioners. But the prompt and timely measures that were taken, after the seizure, in calling on the sheriff to hold a Court of Inquiry into the right of the Poor Law Commissioners to the possession of the property, and in giving notice to the parties who had seized on it, to suspend the sale of the same, pending such inquiry, eventually saved the property; or the whole of the materials (which a number of men, who were in possession of the

entire building, were occupied during three days in removing) would have been lost to the Union.

Notwithstanding the measures taken and the notices given, the property was saved only by the interference of the police, whose aid I obtained at the last moment, much time having been lost in procuring warrants from the magistrates, authorizing the police to protect the property, pending the decision of the Court of Inquiry, and ultimately in its removal to the building.

At Cootehill similar attempts to obtain possession of the property, on the part of the contractor's creditors, failed, in consequence of the prompt measures taken by the clerk of the works in ejecting the parties from the premises; the seizure there having been attempted in the day time, and not, as at Bailieborough, before daybreak; the parties who obtained the decrees and their several assistants being residents in the latter place.

These buildings have subsequently been carried on in accordance with the arrangements made by your Board for the payment of the workmen weekly, employed under the control of the clerks of works sent there specially to perform the double duty of builders and inspectors, under my own immediate direction.

I am glad to be enabled to state that these buildings have progressed satisfactorily; and since the above measures were taken for protecting the property, there has been little or no interruption to the works. The Bailieborough workhouse, which was considerably advanced when taken from the contractor, is now completed; and that at Cootehill, in which only a small extent of contract work was performed, has, by the able management and active exertions of the clerk of works, been brought very nearly to completion; and two months from this date will, I expect, suffice for the finishing of what now remains to be done. I have reason to believe that both these buildings will be finished at a cost below what would have been required had they been completed by the contractor, as well as somewhat below the cost of other workhouses of the same size, and contracted for at the same period.

The workhouses of Antrim, Ballymena, Castleblaney, and Carrickmacross, all undertaken by one contractor, have likewise been delayed, owing to the circumstance of his engagements having become too extensive for his pecuniary resources; but at the present time there is every prospect that the arrangements entered into for the completion of the several buildings will bring them to a satisfactory close. In the cases of Antrim and Ballymena, the contracts have been transferred by the contractor to other parties, with the acquiescence of your Board, but without relinquishing his responsibility. At Castleblaney and Carrickmacross materials are obtained, and workmen are employed on the buildings, under directions given by your Board, arrangements having been made for superintending the progress of the works, and for making the weekly payments out of the amounts certified to be due as instalments for work done.

In addition to the foregoing, I may mention the workhouses at Mountmelick and Listowel as houses in which less satisfactory progress has been made than ought to have been. In the works of the former, however, greater progress is now being made; but those of the latter, I regret to state, are proceeding very unsatisfactorily. Due notice has,

however, been served on the contractors, by direction of your Board, of the intention of forthwith carrying on these works by the Commissioners, unless proper steps shall be immediately taken by the contractors for completing the building.

In my report of last year I stated that considerable difficulty had occurred in bringing many of the buildings to a satisfactory finish in the minor details: this difficulty still continues, and in order to prevent delay in the completion of the buildings, and to execute in a more satisfactory manner what the contractors in several instances appear to have considered as completed under their contract, and have neglected to complete after notice thereof, it has become necessary under the provisions of the contract to employ workmen at weekly wages, under the direction of the clerk of the works, and to deduct the amount of the outlay so incurred from the sum which would otherwise be coming due to the contractors. This course has been necessary in respect to 15 Union workhouses; and will, I expect, be necessary in some of the others now in progress.

Those parts of the buildings which in their execution have generally been the least satisfactory, and have occasioned most trouble, are the earthen floors, and the mortar pointing to the external walls; the former from the difficulty of getting them satisfactorily executed, as no uniform instructions are suited to the varying nature of the materials in the different localities. In many workhouses, the earthen floors have entirely succeeded; in others, and where considerable pains have been taken, they have shown an early tendency to pulverize, after the occupation of the house: in these instances the only remedy has been either to repair or relay them with other materials than those previously used, differently mixed, or of another quality; and in some few instances it has been thought advisable to incur the increased cost of tiles or flagging. The advantages of the mortar floors are detailed in my report of last year to your Board, the chief inducements for their adoption being that they are more economical than floors formed of other materials, and are more consistent with the general habits of the people than floors of either stone or wood.

The following statement exhibits the relative aggregate cost of mortar floors, of flagging or tiles, and of deal floors, by which the entire saving effected by the adoption of mortar floors is shown:—

The extent of surface on the ground floors of the whole of the new workhouses is 217,733 yards: and reckoning this extent—

	£.	s.	d.
For earthen floors at 1s. 6d., the cost is	16,329	19	6
For tiles or stone flagging at 5s.	54,433	5	0
For deal floors, with joists and dwarf walls, at 7s. 6d.	81,649	17	6

The adoption of such an economical material, which requires more trouble in execution and is uncertain in the results, is most unfavourable to the architect. One-half of the attention bestowed on the formation of the earthen floors would have ensured the satisfactory execution of floors either of flags, tiles, or wood; and indeed it may be stated as a general rule, with regard to this and other portions of the work, that the difficulty of execution is diminished in proportion to its cost and finish.

The floors of some portions of the buildings are laid with flags: the entrance-halls, the passages, staircases, kitchen, and washhouse being uniformly laid with stone flags. They contain 46,175 superficial yards. This quantity has, however, been slightly diminished by the construction of deal floors in the master and matron's rooms, and in the surgery; and in some houses by a portion of the day-rooms being boarded where cellars have been constructed under them in order to take advantage of the fall of the ground.

The workhouses of Newtownards and Sligo are the only new houses laid entirely with flags; and this change has been made at the request of the Guardians of the respective Unions. It is also intended to lay the floors of the Letterkenny house with flags, at the desire of the Guardians, the materials in these Unions being there of very moderate cost as compared with some other localities. The amount of outlay is nevertheless increased considerably by the change, and particularly in the two former workhouses.

The workhouses of Clonmel, Fermoy, and the North and South Dublin Unions being old buildings, adapted for workhouse purposes, are floored throughout with stone on the ground floors; but the floors of the Dublin houses have been, to a great extent, relaid with Yorkshire flags at a very considerable cost.

The mortar pointing of the external walls has required considerable attention, without being always satisfactory, the excessive wetness of the past seasons, to a great extent, having prevented the mortar from becoming sufficiently hard to resist occasional frosts: there has frequently been, therefore, a necessity for its re-execution by the contractors, who are required under their contracts to leave the pointing in a sound state: this the contractors have, in some instances, resisted; and in such cases it has been necessary to employ workmen to execute it at the contractor's expense.

To expedite the works, and to bring them to completion at the earliest possible period, the buildings have been continuously in progress, and have been, from this cause, exposed to a great deal of very wet weather; and the obligation to re-execute pointing which has generally been satisfactorily executed in the first instance, may, perhaps, have been considered as inflicting some hardship on the contractors.

In the south-west, and in some other parts of Ireland, it has been found necessary to apply cement to the exposed aspects of the buildings; and this will most probably be required in other cases, to make the walls impervious to the severe driving rains and accompanying high winds to which they are exposed.

In remarking on the necessity for the application of cement, or weather slating, on the exposed aspects of some of the buildings, I have to observe that in my opinion it does not arise from the defective execution of the walling, which, on the whole, is very soundly executed, and has frequently been finished as rubble walling, in a manner superior to that which the contract strictly requires; but this protection is requisite for the exposed aspects of the workhouses in common with all other buildings in the country with equally exposed aspects; and at the time when it was resolved not to use rough casting on the buildings, (which is in common use in this country, and too frequently occasions the work which it is intended to cover to be badly executed,) it was contemplated

that it might subsequently be necessary to use cement on the more exposed parts of the buildings; but it was considered better to wait until experience should have shown to what extent it would be required; and I am enabled to state, that there are no drier walls in the country than those of the Union workhouses, with the exception of the walls having very exposed aspects, notwithstanding their recent erection, and the unusually wet seasons in which they have been built. This is shown by the generally satisfactory state of those walls which are not exposed to the prevailing bad weather.

It is very rare that any building, public or private, and more particularly those executed with cut stone or ashler faces, will, *as first laid*, resist the continual dampness of the Irish climate on their exposed aspects; and in those buildings not covered with cement, or with rough cast, nothing is more common than to see all the joints raked out and then filled in with putty or cement.

The cost of performing the work required in cementing the walls is no more than would have been required had the work been provided for by the contracts, since the tenders would, of course, have been proportionately higher in amount, and to have covered the whole surface of the buildings with cement would have occasioned a great and unnecessary outlay of money.

The arrangements for the construction of the fixtures and fittings of the several houses have constituted an important and very troublesome part of my duties during the past year. The particulars for these works have been prepared for each workhouse in progress; the fixtures consisting of the boilers, grates, stoves, dressers, water-works, &c., are now executed, or in course of execution, at 101 of the workhouses; and the fittings, consisting of moveable articles, as the bedsteads, tables, and forms for the paupers' rooms, are completed or in progress of completion at 81 of the workhouses. These works have been performed in accordance with the arrangements adverted to in my Report of last year,* namely, by employing the contractor for the building to execute the several fixtures, subject to the valuation of the architect of the Poor Law Commissioners for the time being, in the same manner as the works executed in addition to those provided for by the contract. The same arrangement has been made in respect to the execution of the fittings, except where the Boards of Guardians have desired to advertise for local tenders; in all such cases the particulars of the fittings required have been supplied from the office to the clerks of the respective Boards of Guardians, and, when executed, the articles have been examined by myself or one of my assistants.

The number of Unions in which the Guardians have preferred making local contracts for the fittings is only 33. The majority of the Boards have preferred leaving these articles to be executed by the contractor for the building, under the direction of your architect, and the result of the tenders obtained in those Unions where they have been advertised for confirms the superiority of the arrangement for employing the building contractor. In some instances where the Guardians advertised for tenders none were received; in others, the amount of the tenders was not satisfactory, and in these cases the building contractor was afterwards employed to perform the work at the valuation prices; and after

* Annual Report, 1841, Appendix D., No. 1.

much loss of time the Commissioners were requested to complete the arrangements accordingly.

In some other Unions where the amount of the tenders has been advantageous, the arrangements made by the Guardians for their execution have caused very considerable delay; and although I think it desirable to obtain these minor works from local tradesmen, where they can be properly executed, I am very doubtful whether, on the whole, any advantage has been gained by submitting them to public competition, the price allowed by valuation being no more than a fair and moderate remuneration for the work: this view is further confirmed by the general average amount of the local tenders received for the execution of these works in the respective Unions.

Several of the contracts for fittings, entered into by the Guardians, are at prices below those allowed by my valuation, some of the tenders being for less even than the actual cost of the work. The articles that have been supplied are, in some instances, satisfactory, but in general they are the reverse. The timber having been bought for the occasion, and immediately worked up, is necessarily unseasoned; and it is on this account chiefly that I think the employment of the building contractor in most cases is likely to insure the better execution of the articles, and to be attended with greater advantage to the Union.

With respect to the fixtures, in the few instances where the contractors have refused to provide them, or where it has not been deemed proper to intrust the contractor with the work, contracts have been entered into by public tender, and the result has been uniformly unsatisfactory, and the inconveniences originally apprehended (as stated in my report of last year) from employing other persons than the building contractors for this work have ensued. Difficulties have arisen in the formation of the connecting flues of the boilers, or in the proper execution of the brickwork; and the actual cost has been, in such instances, greater than in those houses where the fixtures have been obtained from the contractor and paid for by valuation, the cost of the work being in general easily ascertained, and the prices allowed giving but a fair and moderate profit on the prime cost of the work.

The course at first proposed to be pursued for the execution of the fixtures and fittings was to make contracts with the several workhouse contractors, and estimates were applied for; but it was found that, in the absence of competition, no arrangement could be made which would be so economical or so satisfactory to all parties as that of paying for the articles according to measure and value. This arrangement has therefore been continued, with the sanction of your Board, as being the best for insuring the proper execution of the work at the most economical cost; and I have reason to believe that it would have been useless to advertise for tenders for the construction of the boilers, stoves, or lead works, &c., in most of the Unions, the articles being such as small tradesmen (if they had proposed at all) could not have provided with advantage. In the majority of the Unions it has been necessary for the contractors to bring plumbers from considerable distances, at high wages, to execute the work.

The importance of obtaining an adequate supply of water for the several workhouses has occupied my attention. In some of the Unions the wells which have been sunk for this purpose have sooner or later,

after the occupation of the building, been found not to yield the required supply, owing either to the entire failure of the water or to the decreased strength of the springs.

In nearly all these cases it was expected, from tests carefully applied prior to the completion of the walling of the well and the fixing of the pump, that a sufficient supply of water would be obtained. The wells of Cashel, Gort, and Mallow Unions are those which require deeper sinking, which is now in progress. The depths to which these wells have already been sunk are as follows:—Cashel, 88 ft. 6 in.; Gort, 19 ft.; Mallow, 45 ft. 6 in.

The wells at Limerick and Tipperary have also been sunk deeper since the occupation of the buildings; and it is proposed to increase the depth of the wells at Ballinasloe and Celbridge.

At some of the workhouses a second well has been sunk for greater convenience and for increasing the supply of water to the establishment. I think it very desirable that this course should be followed in several of the other Unions, and that instead of the expensive machinery of a pump and pipes, with all its liabilities to derangement, a draw well and bucket only should be used, as has been adopted at Fermoy; and I have no doubt that, in most instances, the paupers of the establishment will be found able to do a great portion of the work that will be required for sinking the well.

Where the building sites have presented the means of obtaining a supply of water from surface springs, it has been conveyed in lead pipes to the building in preference to sinking a well; and a pump is unnecessary where the elevation of the spring is sufficient to command the height of the cistern required for receiving the supply. Where the spring is at too low a level the water is conveyed by a pipe to a reservoir, and a pump is then used, as in cases where the water is obtained from a well.

The Unions in which the water has been obtained from surface springs are Gortin, Strabane, Ballycastle, Castlederg, and Abbeyleix. At Sligo provision was made on the purchase of the site for the right of conveying water from an adjoining water-course, if necessary, at any time; but this arrangement has not yet been carried out, the expense of sinking a well being much less, and an abundant supply of good water having been obtained from a well of only 22 feet in depth.

Although I am of opinion that two wells may be necessary in many establishments, both for the purpose of obtaining a greater supply of water and for obviating the inconvenience which arises from any derangement of the machinery of the pump, I am doubtful whether the second well would be *always* successful in those rock formations where the water flows freely at uniform levels, for, in such case, the one would *often* tend to exhaust the other.

In proof that one good well may be sufficient to meet the wants of any of the workhouses, in connexion with the rain-water tanks which have been formed in such cases, I may refer to the Cork workhouse, for 2000 inmates, where a new well has been sunk to the depth of 32 feet. This well, during the late dry weather, has exclusively supplied all the wants of the establishment, being used for all the culinary purposes in the kitchens, both of the general building and the hospitals, for the washhouse, for washing the floors of the house, and for supplying the pipes and cocks in the different yards, where the water is nearly always

running. The consumption for these purposes has been not less than 4540 gallons per diem on an average, making 31,780 gallons per week, of which 1750 gallons per diem for five days in the week are used in the large washhouse, and 270 gallons per diem for three days in the week in the hospital washhouse; yet, with the exception of the late dry weather, the rain-water tanks have always supplied sufficient water for the washhouse purposes.

I am glad to be able to state that in no instances is it to be apprehended that the building sites will be deficient in a supply of water. In respect to the wells above referred to as deficient, I entertain no doubt that by sinking a few additional feet in depth an abundant supply will be obtained. The only instance in which any serious doubt arose was at the Dungannon Union, where a sinking was made to the depth of 161 feet; but I am able to report that a sufficient and satisfactory supply has now been obtained.

After the occupation of the workhouse, the attention of the master is necessarily required to remedy any little defects or accidents that must frequently arise in such large establishments from the wear and tear of the work; but among the majority of the masters there appears hitherto to have been a great want of attention to these matters. What I more particularly allude to is the oiling and repairing of the locks, hinges, &c., the repair of a broken slate or a pane of glass, and attention to the drains, pump, &c. To call their more immediate attention to these matters, and to explain what is required of them to keep the works in order, I have prepared some printed instructions, which are annexed hereto.

As may be expected, the pumps are, from their great and constant use, liable to be frequently out of order, and therefore require constant attention; the loosening of a bolt or screw, or the accidental entrance of a particle of sand or gravel, may interrupt the working of the whole machinery. The expense of immediately repairing these and similar defects will generally be very trifling, and under the directions of an intelligent master will rarely occasion the necessity of employing a person out of the establishment; but defects of this kind are too often left without remedy, and are reported to the Board of Guardians, who pass condemnatory resolutions thereon accordingly.

On the whole, the construction of the pumps has been satisfactory, they having received considerable attention; and those manufacturers who are considered to have succeeded in making the best articles have been recommended to the contractor for employment; and it is his interest to obtain the best article, since any deficiency that may discover itself after the pump is in use, entails upon the contractor the expense of remedying it, and of providing another if necessary.

An important branch of the duties which I have been called upon to attend to during the past year has been the examination and settlement of the accounts of the contractors for building the several workhouses.

On the completion of the building, the contractor submits his account for the works executed by him in addition to those provided for by the contract. These works consist of the fixtures and fittings required in the building, and which are, in almost all cases, undertaken by the contractors on the terms already mentioned. The extra walling which may have been necessary in the foundations is also charged for; the contracts having provided for a limited depth, and on the completion of the build-

ing the value of the work in the foundations is determined on, as being either more or less than the quantity stipulated for by the contract.

Other works which have formed items in most of the additional accounts are the alterations of the floors of the dormitories for the construction of sleeping platforms, in accordance with the arrangements explained in my Report of last year; this, however, only occurs in the cases of those buildings which were contracted for previously to the adoption of the sleeping platforms. There are also charges for other alterations and additions of a minor description, which have been introduced during the progress of the works, for the greater convenience and accommodation of the establishment; and in several of the houses additional works have been executed at the request of the Board of Guardians.

The contract in all cases provides that the allowance or amount to which the contractor is entitled for such additional works, as well as any deductions to be made from his account, shall be ascertained and awarded by the architect of the Poor Law Commissioners for the time being.

I regret that, in the discharge of this onerous duty, considerable difficulty has been experienced in satisfying the Boards of Guardians on the one hand, and the respective contractors on the other. The following statement will show the course which has been invariably pursued, with the view of arriving at a just and equitable settlement:—

The accounts, after being received from the contractors, are put in a course of examination by referring them, in most cases, to the respective clerks of works, under whose inspection the work has been performed, and in each case his observations in writing are required on any of the items appearing to call for remark. They are then, in due course, examined; first, to ascertain whether any of the items charged as extra belong to the contract; secondly, with reference to the quantities of the several items; and finally, with regard to the prices that are charged. When the accounts have been thus examined, the several reductions that are proposed to be made in them are entered on the margin, and the contractor's objections to such reductions are then obtained and considered, before a decision is finally come to.

The general uniformity of the buildings renders it comparatively easy to ascertain whether any of the works charged as extra belong to the contract.

In determining the accuracy of the quantities charged, calculations are made from the dimensions of the work, systematically taken during its progress, and measurements are afterwards made at the building wherever it is deemed necessary.

The next step in the examination of the accounts, namely, as to the prices, is that which may appear to present the greatest difficulty.

With the exception of the materials obtained in the localities, such as stone, bricks, lime, and sand, and the variations in the carriage of timber and articles of that kind, there is so much of uniformity in the nature of the works comprised in all the additional accounts, that their fair value (so repeatedly under consideration) is easily and accurately ascertained.

As regards the local materials, a course has been pursued, from the commencement of the buildings, for ascertaining the prices in all parts of Ireland. Information has been, from time to time, collected and

recorded of the cost of the materials in their original state, the expense of carriage, cost of working, customary local prices for finished works, and full information to enable the calculations to be made in detail, for determining the prices to which the contractors are severally entitled. No arbitrary amount or gross sum is in any case awarded, but the account is adjusted by careful calculation on the several items, and their aggregate, as so examined, is the amount certified, and the data on which the several calculations are founded are made matters of record.

After the amount due to the respective contractors has been adjusted, they have, in several instances, objected to the reductions which have been made, but without being in any instance able to show any reasonable or satisfactory grounds for disturbing the amount so awarded. In addition to the explanation I have given above of the course pursued, I beg to state that I believe there are no accounts which are on the whole more carefully examined or more equitably adjusted, the intention being to allow, in every case, a fair and reasonable remuneration for the works performed.

It is to be regretted that, after the accounts are thus adjusted and laid before your Board, considerable delay has in several instances occurred in obtaining the sums required for their payment, owing to the provisions of the Irish Poor Relief Act, which render it necessary that the respective Boards of Guardians should make application for the further loan where the amount originally provided for these contingent and additional works has been exceeded.

When the accounts are thus laid before the respective Boards of Guardians, they are always accompanied with full explanations of the particulars; and the account itself shows in detail the items of the works performed and the prices allowed. At the same time your Board also lays before the Guardians a statement of the original loan, showing in detail the entire expenditure.

Every possible exertion has been made for bringing the accounts, when furnished, to a close as early as practicable. Those first received necessarily occupied a much longer time in their examination than the accounts furnished more recently, inasmuch as there were fewer data to go upon, and it was necessary to make calculations which, from the uniformity of the works generally, are available in the examination of accounts subsequently received.

Of the 81 Unions of which the workhouses have been declared fit for occupation, 56 accounts have been received; and of these, 32 have been closed, and the remaining 24 are in course of examination and will be brought to a close as speedily as the time which is necessarily required for their minute examination will permit.

In those cases in which the original loan has been found sufficient for the payment of the contractor's claims, the amount, when certified as above, has been forthwith paid to them. In some of the other cases, additional loans have been applied for and obtained by the Guardians, and the contractors have then also been paid in regular course; but in other cases there has been considerable delay on the part of the Guardians in applying for the money, although in every instance the necessary steps have been promptly taken by the Commissioners for procuring the balance due to the contractors.

Owing to the number of houses now completed, a considerable reduction has been made in the number of clerks of works; the number at present employed is 54.

In the appointments which I have of late recommended to your Board, my practice has uniformly been to select those clerks of works who had been found to perform their duty the most satisfactorily, there being considerable advantage in continuing the employment of those who have gained experience in the erection of the workhouses.

On the whole, I have reason to speak with satisfaction of the efficient manner in which the clerks of works have discharged their duties. In the number which it has been necessary to employ in this capacity, there has, as a matter of course, been considerable difference with regard to their qualifications; but every care has been taken to select the best, and those only have been employed who possessed satisfactory testimonials as to their fitness for the duties; and when it was found that the completion of buildings has disengaged clerks of works of superior qualifications, arrangements have been made, as far as was practicable and consistent with a due regard to the interests of the parties, for exchanging them for others.

In order to secure close attention to their duties on the part of the respective clerks of works, they have been required to make weekly reports of the state and progress of the works, the number of men employed, the state of the weather, cause of interruptions, &c., in accordance with the arrangements explained in the Appendix to the Annual Report of the Commissioners for 1839; and they are under frequent inspection at unexpected periods by assistant architects, occupied solely in inspecting the different buildings, as well as by myself, the greater part of my time being thus occupied.

The increased number of houses which has been in progress during the past year has rendered it necessary to increase the number of my assistants, for the purpose of the due inspection of the different workhouses, and of attending to the numerous references made by many of the Boards of Guardians on subjects connected with the buildings, whether finished or unfinished. This duty is in no respect lightened at present, and will require continued attention for some time to come.

In respect to the drawing department of the office, I beg to state that the several contract and working drawings have been completed for all the buildings; the extent of work in the preparation of these drawings alone has been very considerable, no less than 5200 sheets of large drawings having been prepared. Many sets of drawings have been prepared and transmitted under the seal of the Commission to the Boards of Guardians, to be deposited in the charge of the clerk of the Union, in pursuance of the 36th section of the Irish Poor Relief Act.

Plans of the drains of the several buildings have been prepared and sent to the clerks of the respective Boards of Guardians of 41 of those Unions where the workhouses have been declared fit for occupation, with a letter of instructions on the subject, to be framed and placed in the Board-room for the use of the workhouse master and others.—(See instructions on this and other points appended to this Report.)

The amount of business in the drawing department at the present time is, nevertheless, almost as great as it ever has been, and consists chiefly in the preparation of the drawings and particulars of the fittings

and fixtures for the houses not yet supplied with them, the plans of the drains, the plans and drawings of the buildings, and the preparation of plans and drawings for minor works and additions to the buildings in many Unions.

I have the honour, &c.,

GEORGE WILKINSON,

To *Architect to the Poor Law Commission.*

The Poor Law Commissioners,

&c. &c. &c.

Annex No. 1.

Instructions issued to the Clerks of the Works, on their Appointment, relating to their Duties.

To give inspection to the building at all working hours, and act throughout in accordance with the specification and the general clauses thereof, and see the same carried out in the construction of the works, according to their full extent and meaning, without any alteration or variation either of the plans or specification, except where directed in writing by the architect to the Poor Law Commissioners.

To take charge of all drawings, letters, and other papers, or articles received, and to preserve the same (for the purpose of being returned); and to register the receipt of everything in the general entries of the week, in which is also to be inserted the names of persons who have visited the building, and all other particulars.

Every attention to be paid to the Guardians of the Union, or any gentlemen brought with them, for the purpose of inspecting the building, and to show and explain to them, if required, the several plans; and to have all vagrants or disorderly persons kept away from the works.

To take account daily of the number of men employed on the works, and fill up the other information required in the prepared form, a duplicate of which is supplied, for the purpose of being copied and forwarded on the Saturday night of every fortnight to the office in Dublin, as directed, accompanied by an enclosed letter when any matter requires answer.

The clerk of works to measure all the rooms, walls, and openings, and assist in laying out the building; to take account of the nature of the soil in the foundations of the several parts, the depths of the same, and where carried beyond the specified dimensions to note the occasion thereof; to make a plan consisting of single lines only, for the purpose of figuring thereon the depths of the different walls, being the most clear and familiar way of describing the various depths to which the several walls are carried.

Where the ground slopes the foundations are to be constructed on a level surface, by means of successive steppings of about 10 feet lengths (or varying according to the uniformity of the soil) when the rise is considerable.

To make a plan of the drainage, according to the fall of ground and the means of carrying off the waste waters, and to forward the same, with the levels described, for the architect's examination and approval.

To take account of the depth of well, the strata passed through, the depth of water, and the means taken to ascertain the sufficiency of supply.

When it appears to the clerk of works that an error in detail exists in either the plans or specification, or where it appears reasonable to him to represent what appears an advantageous alteration in the detail or construction, arising from the nature of the site or other causes, the same should be stated in writing to the architect for his consideration.

The attention of the clerk of works is particularly to be directed to the following :—

The careful examination of the foundations for receiving the walling which should be ascertained to be, in his judgment, very firm, and the walls not carried deeper than necessary ; the trenches to be kept quite dry, by means of sinking surface drains with a good fall, and when these are filled up it will be well to make a layer of large stones at bottom, as to field drains, which will be the means of hereafter keeping the foundations dry ; where sand or loose materials occur, the trenches to be soon filled in and rammed, in all cases very solid, and repeatedly while filling in : where the walls are built on a rock it will be well to allow them to dry before filling in, taking care to keep the trenches dry ; surface drains to be always attended to for keeping the ground dry, and removing all lodgments of water. Except on a rock, the first layer of stones particularly to be those selected with the largest and flattest beds. Where any spring or dampness is discovered in the foundations on which the walls are built, a frequent layer of coal ashes or slates, or one layer of slates level with the ground, will be advantageous, to prevent the dampness rising in the walls. As the walls advance in height the smaller sized stones to be used, and no very large stones to be put in any of the walls, taking care that moderately small ones are constantly used, and all large ones broken, except the thorough or bond stones, which should be those with the best flat surfaces to the top and bottom beds.

In the construction of the flues great care will be necessary to have them carried up of uniform size, and smoothly finished ; a good plan is to have a box rim, about six inches high, of the size of the flue, carried up continually with the work, which will keep all angles and turnings the same size. It is necessary to see the directions in the specification attended to for the prevention of accident by fire.

The windows and door-frames being carried up with the work, will require great care in having the stonework closely bedded behind them ; and, in the construction of the angles to all openings, great attention to the frequent use of the plumb rules will be necessary.

Too much care cannot be given to the compounding the mortar with proper materials, and more particularly to prevent too much water and too little labour in beating it together.

In framing the timbers to see that the mortices are cut true and clean, and every scantling strongly nailed, of full size, of good quality, and the floor boards not used unless well seasoned ; very minute attention to be given to every detail in the construction of the dormer windows, both in the laying the lead and the securing the slates, which should be doubly nailed, and every part closely inspected.

The weight of lead can be ascertained by scales or otherwise.

In the mortar floors much attention must be given to the ramming the earth, and the dry materials laid on it, as well as to protection while drying : it is important that the whole of the paving and pitching is laid on well-rammed hard surfaces.

To be particular in having the cement filletings carefully constructed, and protected by projecting stones or courses, and when cement or mortar work is used on the roofs to avoid its being washed over the slates by rain or otherwise before getting dry.

To be constantly vigilant in preventing the workmen filling in the walls with small dry stones or bad materials, in getting all the materials soundly bedded, and no improper timber or other work covered up, and in all cases to be satisfied only from actual inspection.

Where any defective work occurs, or improper materials are brought on the premises, the same to be immediately stated to the workmen, or foreman, or contractor ; and if not attended to or removed, a written notice to be

served on the foreman or contractor, regularly dated and signed, specifying the matter of complaint, and a copy kept, and the nature of the notice and the serving the same entered in the register.

GEO. WILKINSON, *Architect.*

Annex No. 2.

Additional Instructions for the Clerk of Works for the Construction of the several Drains and Tanks. (Prepared to accompany the Plan of Drainage, on which is described the size of the Drains.)

GENERALLY.

The ground under all the drains to be well rammed, and where they come over new-made ground the earth to have sufficient time for settlement and considerable ramming. Where gateways or roadways pass over the drains their construction will require particular attention.

In executing all tanks, drains, &c., great attention must be given to shore up and keep the surrounding ground from falling in, and also that the filling at back of work is made very solid.

Where drains pass through a porous and loose soil, it will be proper to take the additional precaution of puddling with clay near the buildings. When openings are left through walls for drains to pass through, they should be sufficiently large to allow for any settlement of the materials while the walls are being carried up.

FALL OF DRAINS.

All drains to begin within about six inches of the surface so as to allow the greatest fall. Rain-water drains to have a fall not less than in 10 feet; all sharp angles to be avoided, so as to allow a free and easy current.

Overflow drains to have a fall of not less than in 10 feet.

Main drains to have a fall of not less than in 10 feet.

All overflow drains leading from cesspools to be kept as high in the cesspool as practicable, and to have cast-iron cross gratings with bars one and a half inches apart, and the ends of all main drains to have cast-iron gratings to keep out vermin, but to be constructed with frame, &c., so as to allow drains to be cleaned.

CLEANING DRAINS.

To make a provision by covering drains with large flat stones in convenient places, to allow their being cleaned out; and these should be provided at the side-wall of all the buildings where drains run through the house, so as to prevent disturbance.

All drains to have a bottom formed with flags, stones, bricks, or tiles, closely jointed.

Surface channels, where formed, are to be constructed with close-bedded stones and rammed.

The rain-water down stacks will require to have the shoots discharging into the drains, and consequently carried below the surface of the yards; and, in all cases, the materials will require to be most carefully put together where the water first discharges from the stack into the drains.

No bricks but the very best are to be used; and if there are no good ones in the neighbourhood, it is no excuse for bad ones being used, proper materials must be obtained under any circumstances, no matter how distant.

The cast-iron rain-water gutters, or eaves, will require the strongest and most secure fastenings, to prevent injury from tempestuous weather or weight of snow in lodgments: they will require to be laid to a current of not less than in 10 feet. The heads of all downstacks will want

fixing with care so as to prevent overflows, and each head to have the grating specified, securely fixed.

Previous to the fixing rain-water pipes, drains, &c., all temporary surface drains, and all temporary shoots to keep the building and ground dry, should be provided, and no water from the down pipes to be allowed to soak into walls or foundations of them.

The several drains to be constructed according to their size, as follows :—

Four and half square rain-water drain to be formed with brick flat tops and bottoms, and brick on edge sides. The joints to be set in cement, and the bottom layer of bricks to be set in mortar, or in puddled clay, and the inside of all square drains to be rendered in cement.

OBSERVATIONS. Where the bricks are less in length than eight and a half inches, brick flat tiles, ten or twelve inches square, are to be used instead; or Carlow, or other approved flagging, not less than twelve inches in width. When flag is used, it should be either jointed or counter-flagged.

Six-inch drains to be formed as last, but only four and a half inches high.

Nine-inch diameter circular rain-water drains to be formed with brickwork four and a half inches thick, bedded in cement, turned on a wood cylinder made for that purpose, the inside half of the drain to be rendered in cement.

OVERFLOW DRAINS.

To be built with rubble mortar walls not less than fourteen inches thick; the tops and bottoms to be covered with arched stones or with flagging.

RAIN-WATER TANKS.

To be constructed with brickwork at least nine inches thick, bedded and rendered in cement, and backed up with 18-inch rubble mortar wall, and puddled at the back with clay if necessary. The brickwork to be bonded to the rubble mortar wall by bonding bricks not less than No. 4 to every superficial foot. The rain-water tank to be domed over with 14-inch brickwork, leaving manhole (as described for cesspools in the specification) to be covered with a flag set level with surface of yards, with two strong rings let in for raising it.

In forming the rain-water tank, a curviform or inverted arched bottom will be necessary in all situations except where the excavation is a solid rock, in which case clay puddling below level floor laid with brickwork and cemented will be sufficient.

CEMENT.

All the cement used to be fresh, and of the best quality, and all to be tested and approved before being used.

SURFACING OF YARDS.

In forming the surface of yards and ground adjoining building, great attention is to be given to the fall, and the materials forming the surfacing (where any filling is required). The falls to the cesspools are not to be less than specified, but they may frequently be more with advantage to the yards where the ground allows them. The cesspools to receive the surface water of yards being placed in the point best suited to the falls of the ground.

* * The Clerk of the Works to note on the plan, and to send to the Architect's Office, Poor Law Commission Office, a correct plan and particulars of any additions or alterations made on the plan of drains, if any change should be ordered or required, in order that a correct plan of the drainage of the building may be preserved, and to mark the position of the large flat stones for cleaning drains.

GEO. WILKINSON, *Architect.*

Annex No. 3.

Instructions for the Guidance of the Master of the Workhouse, with reference to the attention required to be given to the Locks, Drains, &c., as well as to the Building generally.

LOCKS, KEYS, BOLTS, &c.

The locks, keys, bolts, &c., will require frequent oiling. In the event of any key being bent or injured by falling on the ground, or otherwise, it should be perfectly rectified before being again placed in the locks, or it will alter the shape of the wards and prevent other pass-keys from going properly through them.

When any lock is injured, or found to be defective, it should at once be taken off and repaired; and the key should never be forced, or they will become misshapen, and will, consequently, injure any other locks they may be put into. There are generally left at the building a few surplus articles of ironmongery, to be used where accidents occur to any of those originally fixed.

BOILERS.

To prevent any injury to the metal boilers, careful instructions will be necessary to those employed in the use of them, to prevent cold water being suddenly put into them when they are empty and heated.

PUMPS and WELLS.

The pumps will require frequent attention, and the different points of friction to be oiled; the covering of the well to be occasionally opened, to allow the rods and work below the surface to be oiled, or otherwise attended to; the cover must be carefully relaid to prevent injury from the water, which would otherwise flow into the well from the yard.

CESSPOOLS, DRAINS.

A plan of the drains is prepared (and intended to be framed) for deposit at the building, on which is laid down the exact position and direction of the several cesspools and drains.

The large cesspools will occasionally require to be cleaned out, and they are provided with manholes for this purpose. The drains will also occasionally require cleaning, and when opened for this purpose great care must be given in properly covering them up again.

Small cesspools, with gratings over them, are placed at the head of the several drains in the yards, workhouse, and kitchen, and these are intended to catch any sediment that would otherwise wash into the drains, and probably soon choke them: these cesspools will, therefore, require to be occasionally cleaned out, and all rubbish should be constantly removed from the gratings.

Rubbish, such as ashes, straw, or filth, should not be allowed to remain in any corner or portion of the yards, but should be removed every morning from all parts of the building, by means of barrows, to a place outside the building appropriated for a manure yard; and, during the day, all rubbish or filth that may arise should be collected and placed in barrows for removal.

The neglect of the above instruction will cause the yards to be continually in a dirty state, and by the filth being washed into the drains will tend to derange them.

The contractor for the building being required to surface the yard for drainage only, the general finishing of the yards and roads around the building will for some time require the master's attention in directing the labour of the paupers employed in wheeling and breaking stone, in order to bring the yards eventually to a smooth, clean, and hard surface.

CHIMNEYS.

The chimneys will require to be swept periodically, and the interval should not exceed four months during the use of fires.

ROOFS.

Any disorder which may happen to the slating, lead-work, &c., should be properly and immediately remedied to prevent the disorder from increasing; and it will be necessary that proper persons should be appointed to be applied to for the repair, &c., of this work, as occasion may require.

WINDOWS.

The windows will require constant attention, and careful instructions will be necessary for all ward masters, and others to whom may be intrusted the opening and closing of the windows, that they should close them securely, in order to prevent them being broken by the wind.

LIME WASHING.

The building will be required to be whitewashed at frequent intervals, and as the paupers in the establishment may be employed therein the master must take care that the walls are first carefully dusted, and in mixing the lime-wash, a sufficient proportion of tallow be used to prevent its rubbing off.

GENERALLY.—A number of minor defects will, doubtless, frequently arise, which the master will, by timely attention, be able to repair or remedy,—such as the repair of the pitching in the yards, the earthen floors of the rooms, &c.; and by driving a nail or screw, or the use of a little putty, which the master can easily have at his command, the building may be kept in very efficient order, which cannot be the case if these minor matters are neglected, and any trifling and casual defects be allowed to increase.

No. 2.

AUDIT OF UNION ACCOUNTS.

I.—ABSTRACTS of the ACCOUNTS of the SOUTH DUBLIN UNION, for the Half-Year ended 25th March, 1841; with the AUDITOR'S REPORT to the BOARD of GUARDIANS, explanatory of the Statements contained in the Abstracts.

Report by RICHARD HALL, Esq., Assistant Commissioner and Auditor.
GENTLEMEN, *London, 13th September, 1841.*

THE audit of the accounts of the South Dublin Union, for the half-year ended 25th March, 1841, being completed, I have to submit to you the following observations, having reference for the most part to the abstracts which have been laid before your Board.

I would premise that the accounts have been all presented to me in the proper forms, and in a state highly creditable to your clerk, who has, in addition to the abstracts required by the Commissioners, prepared the several Tables referred to in this report.

I would direct your attention in the first place to the abstract, Form 4.—(See page 358.) You will perceive thereby that 2850 persons have been relieved in the workhouse, for periods of greater or less duration, during the half-year: they are classed according to their age, sex, and the circumstances under which they have sought relief. This abstract shows that the number of females, exclusive of children, who have been relieved during the half-year, is 1230; and it will appear, upon further

investigation, that a large proportion of that number are able-bodied and young women. It becomes, therefore, an important question, whether the system of management pursued towards females in the workhouse is such as to make it an effective test of destitution in their case; or whether the mild discipline, the absence of exposure to weather, the sedentary and easy work in which most of them are engaged, does not render their condition in the workhouse, on the whole, more eligible than those situations of servitude, or those laborious occupations upon which the poorest classes of females are compelled to enter, who are struggling to gain their own living independently of public charity. If it should appear that the workhouse has nothing to lead females to prefer it to hard-working independence, and that the strength and industry of young and able-bodied women cannot be profitably exercised either in or out of it, it becomes an important consideration whether your Board should not take steps under the 51st section of the Irish Poor Relief Act, to assist in the emigration to the British colonies of such of these females as may be willing to emigrate, and who, if they remain in this country, are likely, either as inmates of the workhouse or as mendicants, to be burdensome to the community, and must at all events remain under circumstances peculiarly hazardous to their morality and happiness.

You are aware that you have in your schools a number of girls of all ages from infancy to womanhood; they are a class for whom much may be done by judicious treatment while they reside in the workhouse, and who may be irreparably injured by the want of it, or by misapplied care. The number of women in your establishment shows how necessary, and at the same time how difficult it is, to prevent that class from being augmented by girls from time to time as they pass at the age of 15 from your own schools. This can only be prevented by giving the girls such a training as may qualify them for household situations: if their teaching is confined to reading, writing, and mental exercises, they will grow up without the means of raising themselves above a state of pauperism; but if they are at the same time trained to hard work in every department of household management, are preserved from the contaminations of vicious associates, and are imbued with good principles and orderly and correct habits, they will become eligible as domestic servants, and may be placed in respectable though humble situations. Such instruction and training may, without difficulty, be communicated to them whilst they are under your care and protection: the matron should be strictly enjoined to see that all the household work of their own department, except the cooking, is performed by the girls, under proper superintendence; they alone should be employed to keep their wards and schoolrooms in a state of perfect cleanliness and neatness; they should make, mend, and wash all the clothing of the children; some of them should be appointed to attend sick or infirm paupers of good character, or infants, in order that they may learn to discharge the various duties of nurses; those who from time to time are more immediately preparing for service might be taken into the apartments of the superior officers of the establishment, where they would learn something of cooking, and the care of furniture and domestic utensils. In this way they would be fitted to gain their own living, and opportunities would soon present themselves: when once it was known what sort of education they received in the workhouse, persons would resort there to procure servants, especially if the Guardians were to promote this ob-

ject by using their interest amongst their friends and neighbours in behalf of such of the girls as they might trust would not discredit their recommendation. This plan has already been commenced, and pursued to a considerable extent, as respects the girls in your workhouse. The same system, adapted to their sex, should be pursued with the boys.

The abstract, Form 4, shows what numbers of paupers of every denomination are chargeable to the respective electoral divisions of the Union as having been resident in them up to the period of their seeking relief. The number charged upon the Union at large, as not having been residents in any particular locality within it, is 100. The Commissioners have deemed it inexpedient to attach any arbitrary definition to the terms "resident" and "residence;" the Legislature has not defined them; and it has been thought better to leave the Board of Guardians to apply the terms in their ordinary use and meaning to each case; keeping in view the general principle, that each division of the Union should be chargeable for the relief of those destitute persons who had been previously connected with it, whereby a special and local interest is created in aid of the amelioration of the condition of the poorer classes.

In the same abstract is stated the average weekly cost of the maintenance of a pauper in the workhouse. On reference to the published report of the audit for the half-year ended 29th September, 1840, it will be seen what items of charge are included under the head of maintenance. The average cost for the last half-year has been 1s. 11½d. a-week; for the previous half-year it was 2s. 0¾d.; the reduction is satisfactory, but by increased vigilance and attention to the details, it is probable that still greater reduction may be effected. In Table A. (page 362) are exhibited the various dietaries in use for the several classes of the workhouse inmates, the weekly cost of a single pauper on each description of diet, and the collective number of days on which each description of diet has been supplied during the half-year.

The Table marked B. (page 363) gives the expenses of the hospital, together with other particulars connected with the management of that department of the workhouse, on which I have to observe that the statements are satisfactory, in an economical point of view, it being shown by the register of sickness and mortality for the half-year that the sick paupers have been supplied with everything requisite for their speedy restoration to health.

In Table C. (page 364) are exhibited the quantities and the cost of the provisions and necessaries of various kinds on hand at the beginning, received and consumed in the course, and remaining at the close, of the half-year, together with the contract price at which each description has been purchased.

The same estimate as before has been made with respect to the cost of the clothing supplied to each pauper, namely, 3½d. per week; the expense, so computed, under this head amounts to 727l. 13s. 6d. The value of the stock in use and in store at the close of the previous half-year was 1569l. 11s. 7½d.; since that date all the articles of clothing, excepting shoes, required for the paupers, have been made up in the workhouse: the cost of the shoes procured and the materials purchased amounts to 424l. 4s. 4¾d., and the value of the articles of clothing and clothing materials now in use and in store is 1266l. 2s. 4d. The various articles purchased, with the price, quality, and total cost, are exhibited in Table D. (page 365).

FORM 4.—ABSTRACT showing the Number of Paupers relieved, the Number and Cost ended the 25th

Electoral Divisions.	Number of Paupers relieved, as per Relief List										
	Aged and Infirm, or Permanently Disabled.		Children under 15.	Orphans and Destitute Chil- dren under 15.	Insane Per- sons, Lunatics, and Idiots.		Illegitimate Chil- dren under 15, with their Mothers.		Widows and Women whose Husbands have deserted them, or are transported, having a Child or Children under 15 dependent on them.		
	Adults.				Children under 15.	Males.	Females.	Mothers.	Children.	Males.	Females.
	Males.	Females.									
South City.	490	555	..	145	12	8	..	..	145	405
Donnybrook.	6	2	..	5	..	..	..	..	2	3
Rathmines.	7	4	..	6	..	..	..	..	3	7
Rathfarnham.	15	5	..	4	..	..	..	..	2	2
Whitechurch.	5	2	..	4	..	..	..	..	2	2
Clondalkin.	4	2	..	3	..	..	..	..	3	6
Tallaght.	2	3	..	1	1	1	..	..	1	1
Palmerstown.	5	6	..	4	..	..	..	..	2	4
Union.	7	5	..	18	..	2	..	..	11	21
Government.	80	89	..	..	..	3	..	..	..	..
Total.	621	672	..	190	13	14	..	..	171	451

Paid Officers, Assistants, and Servants of the Union.

Name.	Office.	Salary per Annum.
<i>a</i> William Kennedy. . .	Clerk of the Union.	£. s. d. 100 0 0
<i>a</i> Thomas Molloy. . .	Master of Workhouse.	80 0 0
<i>a</i> Jane Dollard. . . .	Matron.	40 0 0
<i>b</i> Rev. T. Kingston. . .	Protestant Chaplain.	50 0 0
<i>b</i> Rev. P. Mooney. . . .	Roman Catholic Chaplain.	50 0 0
<i>b</i> Peter Shannon. . . .	Surgeon.	60 0 0
<i>b</i> Cathcart Lees. . . .	Physician.	60 0 0
<i>a</i> James F. Grant. . . .	Apothecary.	60 0 0
<i>a</i> Henry English. . . .	Assistant Master.	50 0 0
<i>a</i> Ellen Cairncross. . .	Assistant Matron.	20 0 0
<i>a</i> Rosanna Kennedy. . .	Superintendent of Children.	15 0 0
<i>a</i> Joseph M'Cartney. . .	Storekeeper.	32 10 0
<i>c</i> Alexander Francis. . .	City Collector.	1½ per cent.
<i>c</i> George Holdship. . .	Ditto.	1½ ditto.
<i>c</i> Thomas Brownrigg. . .	Collector in Rural Divisions.	2 ditto.
<i>a</i> Michael Weddie. . . .	Schoolmaster.	26 0 0
<i>a</i> Mary A. Cole.	Schoolmistress.	20 0 0
<i>a</i> Catherine Reality. . .	Infant ditto.	15 0 0
<i>a</i> John Bealin.	Porter.	26 0 0
<i>a</i> Catherine Bealin. . .	Laundress.	15 0 0
<i>a</i> Margaret Nolan. . . .	Hospital Nurse.	15 0 0
<i>a</i> Patrick Byrne.	Cook.	15 0 0
<i>a</i> James Charters. . . .	Lunatic Keeper.	12 12 0
<i>a</i> Thomas Salt.	Shoemaker.	10 0 0
<i>a</i> Thomas Gerraty. . . .	Ward Master.	10 0 0
<i>a</i> Bernard Collins. . . .	Ditto.	10 0 0
<i>a</i> Margaret Haydon. . .	Assistant Hospital Nurse.	12 0 0
<i>a</i> Margaret Connolly. . .	Laundress of Children's Department.	10 8 0
<i>d</i> Anne Kennedy.	Sempstress.	13 0 0
<i>a</i> Mary Martin.	Ditto.	13 0 0
<i>a</i> Margaret Charters. . .	Female Lunatic Keeper.	6 6 0
<i>b</i> James Bryan.	Tailor.	39 0 0
<i>b</i> James Bell.	Gardener.	26 0 0
<i>b</i> John Buckley.	Barber.	26 0 0

J. L. ARABIN, Chairman.

a Reside in the house. *b* In daily attendance, but do not reside in the house.
c Attend at the workhouse every Wednesday to receive rate. *d* Reduced.

f Emigrants, and the Relief administered by way of Loan, during the Half-Year
March, 1841.

and Register.						Total Relieved.				Expenditure.		
Destitute through Sickness or Accident.			Destitute through other Causes.			Adults.		Children under 15.	Total.	Number and Cost of Persons Emigrating.		Amount of Relief advanced, by way of Loan, under 55th Section of Irish Poor Relief Act.
Males.	Females.	Children under 15 dependent on them.	Males.	Females.	Children under 15 dependent on them.	Males.	Females.			Number.	Cost.	
51	200	14	110	116	17	763	1,024	581	2,368	..	..	..
1	2	2	3	4	1	10	10	11	31	..	..	..
3	..	..	4	3	..	14	10	13	37	..	..	..
1	..	..	1	1	..	17	8	6	31	..	..	..
..	..	..	..	..	..	5	4	6	15	..	..	..
1	1	..	2	3	..	7	9	9	25	..	..	..
..	1	..	2	1	..	5	6	2	13	..	..	..
..	..	..	2	2	..	7	10	8	25	..	..	..
..	8	2	9	12	3	23	33	44	100	..	..	..
5	13	..	4	11	..	89	116	..	205	..	..	..
69	220	18	137	153	21	940	1,230	680	2,850	..	..	..

Average Weekly Cost per Head.		Number of Paupers at Commencement of the Half-Year.	Number of Births in the Half-Year.	Number admitted during the Half-Year.	Number discharged during the Half-Year.	Number of Deaths in the Half-Year.	Number of Paupers at the end of the Half-Year.
Food.	s. d. 1 11½	1,770	6	1,074	552	194	2,104
Clothing.	0 3½						
Total	2 3						

NOTE.—Wives and children (though able-bodied) of aged and infirm men must be entered in the columns for Females and Children, under the heading "Aged and Infirm, or Permanently Disabled." Wives and children (though able-bodied) of men "Destitute through Sickness or Accident," must be entered in the columns for Females and Children, under that heading. Wives and children of insane persons, lunatics, and idiots must be entered in the columns for Females and Children, under the heading "Destitute through other Causes."

A true Abstract from the Relief Books, Medical Returns, and the Ledger of the South Dublin Union, this the 1st day of May, 1841.

WM. KENNEDY, Clerk to the Board of Guardians.

This Abstract has been submitted to me, together with the Relief Books, Medical Returns, and the Ledger, with which I have compared it, and I hereby certify that the items it contains are correctly abstracted therefrom.

South Dublin Union, the 14th day of August, 1841.

RICHARD HALL, Auditor.

NOTE.—This Abstract, when signed by the Auditor, is to be sent to the Poor Law Commissioners, and the clerk is to make a duplicate, which shall also be attested by the Auditor, for the use of the Board of Guardians. A copy is to be furnished by the clerk to every member of the Board of Guardians.

FORM 5 a.—HALF-YEARLY ABSTRACT of the separate Accounts of each Electoral

Names of Electoral Divisions.	Amount of previous Rate uncollected at Commencement of Half-Year.	Date of Rate for the current Half-Year, at 7 ¹ / ₂ d. in the Pound.	Net Annual Value of all Property Rated.
South City, viz.,—	£. s. d.		£. s. d.
College Ward .	248 5 2	10th Dec., 1840.	39,202 0 0
Merrion Ward .	233 6 5	"	53,067 0 0
Stephen's Ward	214 9 8	"	82,508 10 0
Andrew's Ward	288 15 2 ¹ / ₂	"	74,259 0 0
Castle Ward .	240 1 4	"	36,343 10 0
Patrick's Ward.	293 7 5 ¹ / ₂	"	47,374 0 0
Audeon's Ward.	307 16 10 ¹ / ₂	"	32,489 5 0
Catherine's Ward	252 16 3 ¹ / ₂	"	20,629 0 0
James's Ward .	205 5 10 ¹ / ₂	"	23,286 10 0
	2,284 4 2 ¹ / ₂		409,158 15 0
Donnybrook . .	225 3 2 ¹ / ₂	"	19,775 5 5
Rathmines . . .	172 6 10 ¹ / ₂	"	42,364 9 9
Rathfarnham . .	97 16 0	"	20,794 14 0
Whitechurch . .	52 4 9 ¹ / ₂	"	10,858 8 0
Tallaght. . . .	234 5 2 ¹ / ₂	"	20,227 19 7
Clondalkin . . .	89 9 8 ¹ / ₂	"	13,695 19 10
Palmerstown . .	147 0 8	"	16,716 6 10
Total.	£3,302 10 7	. .	553,591 18 5

FORM

Names of Electoral Divisions.	Receipts on Account of each Electoral Division.			
	Balance in Treasurer's Hands from last Half-Year.	Amount of Poor Rate Collected.*	Other Receipts, if any.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
South City . . . .	. . .	7,440 8 4 ¹ / ₂	. . .	7,440 8 4 ¹ / ₂
Donnybrook . . . .	. . .	141 3 3 ¹ / ₂	. . .	141 3 3 ¹ / ₂
Rathmines	226 17 10 ¹ / ₂	77 11 1 ¹ / ₂	. . .	304 9 0
Rathfarnham . . .	178 15 2 ¹ / ₂	57 15 11	. . .	236 11 1 ¹ / ₂
Whitechurch. . . .	29 15 0 ¹ / ₂	31 5 4 ¹ / ₂	. . .	61 0 5
Tallaght . . . . .	. . .	195 0 1 ¹ / ₂	. . .	195 0 1 ¹ / ₂
Clondalkin	16 3 10 ¹ / ₂	65 16 9 ¹ / ₂	. . .	83 0 7 ¹ / ₂
Palmerstown. . . .	. . .	102 19 2 ¹ / ₂	. . .	102 19 3 ¹ / ₂
Government . . . .	. . .	. . .	659 12 2 ¹ / ₂	659 12 2 ¹ / ₂
Total.	451 11 11 ¹ / ₂	8,113 0 3 ¹ / ₂	659 12 2 ¹ / ₂	9,224 4 5 ¹ / ₂

* This amount is shown also

A true Statement of Receipts and Payments on Account of the several Electoral Divisions of the South Dublin Union, made this 1st day of May, 1841.

WM. KENNEDY, Clerk to the Board of Guardians.

** This Abstract, signed by the Chairman, is to be sent to the Poor Law Commissioners, and a duplicate member of the Board.

Division in the Union, for the Half-Year ended 25th March, 1841.

Amount of Rate thereon.	Amount of Rate to be collected.	Amount collected.	Amount remaining uncollected.
£. s. d.	£. s. d.	£. s. d.	£. s. d.
1,225 1 3	1,473 6 5	695 13 9½	777 12 7½
1,658 6 10½	1,891 13 3½	1,183 4 11	708 8 4½
2,578 7 9½	2,792 17 5½	1,857 18 6	934 18 11½
2,320 11 10½	2,609 7 1	1,448 17 11½	1,160 9 1½
1,135 14 8½	1,375 16 0½	697 3 8½	678 12 3
1,480 8 9	1,773 16 2½	457 8 6	1,316 7 8½
1,015 5 9½	1,323 2 8	405 17 9	917 4 11
644 13 1½	897 9 4½	268 0 2½	629 9 2
727 14 0½	932 19 11½	426 3 0	506 16 11½
12,786 4 2½	15,070 8 6½	7,440 8 4½	7,630 0 1½
..	225 3 2½	141 3 3½	83 19 11
..	172 6 10½	77 11 1½	94 15 9
..	97 16 0	57 15 11	40 0 1
..	52 4 9½	31 5 4½	20 19 4½
..	234 5 2½	195 1 1½	59 5 0½
..	89 9 8½	66 16 9½	22 12 10½
..	147 0 8	102 19 3½	44 1 4½
12,786 4 2½	16,108 14 10½	8,113 0 3½	7,995 14 7½

5 b.

Expenditure on Account of each Electoral Division.					Balance at close of Half Year.	
Balance due to Treasurer at close of last Half-Year.	Clothing and Maintenance of Paupers.	Proportion of Establishment Charges.	Valuation, Election, Law, and other Expenses.	Total.	In favour of Electoral Division.	Against Electoral Division.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
354 11 7	4,653 4 0	1,851 16 5	297 10 0½	7,157 2 0½	283 6 4	..
90 4 8½	44 9 3½	89 10 4	1 6 0	225 10 3½	..	84 7 0½
..	53 11 1	191 16 6	1 13 0	247 0 7	57 8 5	..
..	44 0 5½	94 2 6	1 8 4	139 11 3½	96 19 9½	..
..	42 8 8½	49 4 6	1 6 0	92 19 2½	..	31 18 9½
53 15 11½	27 7 6½	91 11 6	3 16 10½	176 11 10½	18 8 3½	..
..	44 10 4	62 0 0	1 6 0	107 16 4	..	24 15 8½
16 5 0	21 3 11	75 13 6	1 10 8	114 13 1	..	11 13 9½
659 12 2½	531 6 11	..	0 11 8	1,191 10 9½	..	531 18 7
1,174 9 5	5,462 2 3	2,505 15 3	310 8 7	9,452 15 6	456 2 10½	684 13 11

in Column 7, Form 5 a.

I hereby certify, that this Statement of Receipts and Payments of the several Electoral Divisions in the South Dublin Union is correct.

Dated 14th day of August, 1841.

signed by the Auditor, is to be kept for the Board of Guardians, and a copy delivered by the clerk to every

RICHARD HALL, Auditor.

J. L. ARABIN, Chairman.

TABLE A.

HOUSE DIETARIES from 29th September, 1840, to 25th March, 1841, with the Weekly Cost of same, and the collective Number of Days of Paupers on each Diet.

Classes.	From 30th September to 14th November, 1840.			From 15th Nov., 1840, to 28th Feb., 1841.			From 1st to 25th March, 1841.		
	Diet per Week.	Cost.	Collective Number of Days.	Diet per Week.	Cost.	Collective Number of Days.	Diet per Week.	Cost.	Collective Number of Days.
Adults of both Sexes	lb. oz. 3 1 Oatmeal, at 1s. 6 ³ / ₄ d. per st. 27 0 Potatoes, at 3 ¹ / ₂ d. per st. 1 Qrt. Soup . . . 3 Qrts. Milk, at 6 ¹ / ₂ d. per gallon	s. d. 0 4 0 7 0 2 ¹ / ₂ 0 4 ⁷ / ₈	47,925	lb. oz. 3 1 Oatmeal . . 1 Qrt. Soup . . 3 Qrts. Milk . . 0 12 Bread . . 23 0 Potatoes . .	s. d. 0 4 0 2 ¹ / ₂ 0 4 ⁷ / ₈ 0 1 ¹ / ₂ 0 6 ¹ / ₂	118,455	lb. oz. 3 1 Oatmeal . . 1 Qrt. Soup . . 3 Qrts. Milk . . 23 0 Potatoes, at 2s. 7 ¹ / ₂ d. per cwt. 1 0 Bread	s. d. 0 4 0 2 ¹ / ₂ 0 4 ⁷ / ₈ 0 6 ¹ / ₂ 0 1 ¹ / ₈	31,556
Paupers of both Sexes from 9 to 15 Years.	1 12 Oatmeal, at 1s. 6 ³ / ₄ d. per st. 14 0 Potatoes 1 Qrt. Soup 2 10 Bread 4 ³ / ₄ Qrts. Milk	0 2 ¹ / ₂ 0 3 ¹ / ₂ 0 2 ¹ / ₂ 0 5 0 7 ¹ / ₄	11,966	1 12 Oatmeal . . 1 Qrt. Soup . . 4 ³ / ₄ Qrts. Milk . . 3 2 Bread 12 0 Potatoes . .	0 2 ¹ / ₂ 0 2 ¹ / ₂ 0 7 ¹ / ₄ 0 6 0 3 ¹ / ₂	28,599	1 12 Oatmeal . . 1 Qrt. Soup . . 4 ³ / ₄ Qrts. Milk . . 12 0 Potatoes . . 3 6 Bread	0 2 ¹ / ₂ 0 2 ¹ / ₂ 0 7 ¹ / ₄ 0 3 ¹ / ₂ 0 6 ³ / ₈	6,867
Children from 2 to 9 Years.	1 5 Oatmeal 10 ¹ / ₂ 0 Potatoes 1 Qrt. Soup 1 12 Bread 4 ³ / ₄ Qrts. Milk	0 2 0 2 ¹ / ₂ 0 2 ¹ / ₂ 0 3 ¹ / ₄ 0 7 ¹ / ₄	7,659	1 5 Oatmeal . . 1 Qrt. Soup . . 4 ³ / ₄ Qrts. Milk . . 2 2 Bread 9 0 Potatoes . .	0 2 0 2 ¹ / ₂ 0 7 ¹ / ₄ 0 3 ¹ / ₄ 0 2 ¹ / ₄	16,435	1 3 Oatmeal . . 1 Qrt. Soup . . 4 ³ / ₄ Qrts. Milk . . 9 0 Potatoes . . 2 4 Bread	0 2 0 2 ¹ / ₂ 0 7 ¹ / ₄ 0 2 ¹ / ₄ 0 4	5,059
Infants under 2 Years	3 ¹ / ₂ 0 Bread 7 Pints Milk	0 6 ³ / ₄ 0 5 ³ / ₄	2,109	3 ¹ / ₂ 0 Bread 7 Pints Milk . . .	0 6 ³ / ₄ 0 5 ³ / ₄	4,046	3 ¹ / ₂ 0 Bread 7 Pints Milk . . .	0 6 ³ / ₄ 0 5 ³ / ₄	1,135
		1 0 ¹ / ₂			1 0 ¹ / ₂			1 0 ¹ / ₂	

NOTE.—Aged and Infirm got the same Diet as "Adults of both Sexes."

TABLE B.—HOSPITAL ACCOUNT, showing the number of Days of Patients in Hospital, with the consumption of Food, Medicines, &c., each Week, also the total 'expense of the Hospital, and the average weekly expense of a Patient, from 29th Sept., 1840, to 25th March, 1841.

Week.	Ending.	Collective Number of Days per Week in Hospital.	Bread.	Meat.	Flour.	Oatmeal.	Flummery.	New Milk.	Buttermilk.	Tea.	Coffee.	Cocoa.	Sugar.	Porter.	Wine.	Brandy.
			lbs.	lbs.	lbs.	lbs.	Qts.	Qts.	Qts.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	Bot.	Bot.	oz.
1	1840. Oct. 3	1,025	1,377½	57	..	..	..	1,082	34	1 6	0 4	1 8	10 0	10	0½	..
2	Oct. 10	2,112	2,844½	57	..	7	..	2,059	32	1 8	..	..	11 8	12	0½	..
3	Oct. 17	2,228	3,153½	54	..	..	..	2,017	32	1 11	..	..	11 0	10	1	..
4	Oct. 24	2,262	3,222½	42	..	8	..	2,057	36	2 0	0 4	..	13 0	7	1½	..
5	Oct. 31	2,316	3,269½	43	..	..	..	2,061	42	3 1	0 8	..	16 8	10	2½	14
6	Nov. 7	2,500	3,485½	52	..	8	..	2,248	42	2 0	0 4	..	14 0	11	1½	..
7	Nov. 14	2,686	3,718½	60	..	14	..	2,414	42	2 12	0 4	..	16 0	12	2	..
8	Nov. 21	2,803	3,805½	55	..	31	..	2,694	46	2 6	..	..	14 0	4	0½	..
9	Nov. 28	2,925	3,934½	67	..	19	..	3,078	56	2 14	0 4	..	16 8	5	2½	..
10	Dec. 5	3,053	4,128½	64	..	..	..	3,109	56	2 7	..	..	15 0	4	6½	..
11	Dec. 12	3,111	4,128½	74	..	18	..	3,225	46	3 1	0 4	..	14 8	4	1	..
12	Dec. 19	3,103	4,113½	70	..	4	..	3,082	42	3 0	0 4	..	20 8	5	6	..
13	Dec. 26	3,113	4,075½	56½	..	21	..	3,119	62	3 10	0 4	..	17 8	3	..	..
14	1841. Jan. 2	3,077	4,010½	52	..	16	..	3,021	60	2 6	0 4	..	12 0	5	4	..
15	Jan. 9	3,002	3,922½	45	..	21	..	3,047	52	2 6	0 12	..	14 0	5	3	..
16	Jan. 16	3,069	3,991½	44	..	25	..	2,934	60	2 2	0 8	..	14 0	5	3	..
17	Jan. 23	2,914	2,966½	50	..	15	..	3,296	60	2 0	0 8	..	13 0	3	1½	..
18	Jan. 30	2,910	3,458	41	..	19	..	3,401	60	2 0	0 6	..	10 0	4	0½	..
19	Feb. 6	2,557	3,088	48	..	25	..	2,936	58	2 0	..	..	12 0	3	2½	..
20	Feb. 13	2,616	3,162½	43	..	17	..	2,986	46	2 0	0 8	..	14 0	5	2½	..
21	Feb. 20	2,666	3,225½	50	..	15	..	3,068	50	2 0	0 16	..	14 0	5	1	..
22	Feb. 27	2,631	3,194	47	7	8	7	2,909	52	2 0	0 16	..	15 0	5	2½	..
23	Mar. 6	2,576	3,124½	49	..	36	..	2,836	60	2 0	0 8	..	15 0	5	8	..
24	Mar. 13	2,629	3,183	42	..	29	..	3,012	46	2 0	0 16	..	16 0	7	4	..
25	Mar. 20	2,638	3,171	47	14	..	..	2,903	50	1 11	0 16	..	13 0	8	3	..
26	Mar. 27	1,846	2,230	28	..	34	..	2,155	44	1 8	0 8	..	10 0	3	1½	..
		67,473	87,982	1,337½	21	390	7	70,749	1,246	57 13	10 6	1 8	374 0	160	63½	14

Week.	Ending.	Proportion of Expense of.				Total Expense of Hospital.	
		Medicines.	Leeches.	Tow.	Flannel.	Articles consumed.	Cost.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1	1840. Oct. 3	1 16 10	0 2 1	0 0 6½	0 0 6½	87,982 lbs. Bread, at 1½d. per lb.	687 6 10
2	Oct. 10	3 9 1	0 2 7	0 0 12	0 1 2	1,337½ lbs. Meat, at 6d. per lb.	33 9 1
3	Oct. 17	3 12 9	0 2 9	0 1 2	0 1 2	21 lbs. Flour, at 3s. per stone	0 4 6
4	Oct. 24	3 14 0	0 2 10	0 1 2	0 1 2	390 lbs. Oatmeal, at 12s. 6d. cwt.	2 3 9
5	Oct. 31	3 15 9	0 2 10	0 1 3	0 1 3	7 quarts Flummery, at 3d. quart	0 1 9
6	Nov. 7	4 1 8	0 3 1	0 1 4½	0 1 4½	70,749 qrs. New Milk, at 6½d. gal.	429 0 5
7	Nov. 14	4 7 8	0 3 3	0 1 5	0 1 5	1,246 qrs. Buttermilk, at 2d. gal.	2 11 11
8	Nov. 21	4 12 4	0 3 6	0 1 5½	0 1 5½	57 lbs. 13 oz. Tea	14 10 10
9	Nov. 28	4 16 2	0 3 7	0 1 5½	0 1 5½	10 lbs. 6 oz. Coffee	1 0 9
10	Dec. 5	5 9 3	0 3 9	0 1 7½	0 1 7½	1 lb. 8 oz. Cocoa	0 0 9
11	Dec. 12	5 2 3	0 3 9	0 1 7	0 1 6	374 lbs. Sugar	15 0 7
12	Dec. 19	5 1 11	0 3 9	0 1 7	0 1 6	160 bottles Porter	2 14 7
13	Dec. 26	6 2 3	0 3 9	0 1 7	0 1 6	63½ bottles Wine	8 4 11
14	1841. Jan. 2	5 0 11	0 3 8	0 1 7	0 1 6	14 oz. Brandy	0 1 0
15	Jan. 9	4 18 7½	0 3 9	0 1 6½	0 1 6½	Medicines	112 6 0
16	Jan. 16	5 0 9½	0 3 9	0 1 6½	0 1 6½	Leeches	4 4 6
17	Jan. 23	4 15 9½	0 3 7	0 1 6	0 1 6	Tow	1 16 0
18	Jan. 30	4 15 8	0 3 7	0 1 6	0 1 6	Flannel	1 15 8
19	Feb. 6	4 3 10	0 3 1	0 1 4½	0 1 4½	Calico	2 6 8
20	Feb. 13	4 5 10	0 3 3	0 1 5½	0 1 5½		
21	Feb. 20	4 7 10	0 3 3	0 1 5½	0 1 5½		
22	Feb. 27	4 6 3	0 3 3	0 1 5½	0 1 5½		
23	Mar. 6	4 4 6	0 3 1	0 1 4½	0 1 4½		
24	Mar. 13	4 5 9	0 3 3	0 1 5	0 1 5		
25	Mar. 20	4 6 1½	0 3 3	0 1 5	0 1 5		
26	Mar. 27	3 0 5½	0 2 3	0 1 0	0 1 0		
		112 6 0	4 4 6	1 16 0	1 15 8		1,319 4 6

Average expense per head per week, of Food, Medicine, &c. of a Patient in Hospital . 2s. 3¼d.
Ditto, ditto of Necessaries, i. e. Coals, Light, Soap, &c. . 0s. 2¼d.

2s. 11d.

TABLE C.—ACCOUNT showing the amount of Provisions and Clothing on hand the 29th September, 1840, the amount of said Articles received and consumed from that date to 25th March, 1841, and the balance on hand on the latter date.

Article.	On hand 29th September, 1840.			Received from 29th Sept. 1840, to 25th March, 1841.			Total amount received from 29th Sept. 1840, to 25th March, 1841.			Consumed from 29th Sept. 1840, to 25th March, 1841.			On hand 25th March, 1841.		
	Quantity.	Value.	£. s. d.	Quantity.	Value.	£. s. d.	Quantity.	Value.	£. s. d.	Quantity.	Value.	£. s. d.	Quantity.	Value.	£. s. d.
Bread	lbs. oz.			lbs. oz.			lbs. oz.			lbs. oz.			lbs. oz.		
Flour	978 0	7 17 2½		154,038 0	1,203 16 3½		154,966 0	1,211 13 6		151,606 0	1,184 8 6		3,360 0	27 5 0	
Meat, viz.															
House Beef	..	..	..	5,208 0	0 4 6		21 0	0 4 6		21 0	0 4 6		..	..
Legs	..	..	..	10,604 0			5,208 0			5,208 0			..	..
Heads	..	..	..	309 heads			309 heads			309 heads			..	..
Hospital Beef	..	..	..	300 0			300 0			300 0			..	..
Ditto Mutton	..	..	..	1,037 8			1,037 8			1,037 8			..	..
Officers	..	..	..	3,159 0			3,159 0			3,159 0			..	..
Potatoes	17,850 0	21 13 0½		799,624 0	910 17 0		817,474 0	932 10 0½		812,131 0	925 6 6½		5,341 0	7 3 6	
Oatmeal	3,472 0	31 9 0		106,400 0	600 5 0		109,872 0	631 14 0		104,664 0	600 18 11½		5,208 0	30 15 0½	
New Milk, quarts	120	0 16 3		211,840	1,437 4 0		211,950	1,438 0 3		211,351	1,433 18 1		609	4 2 2	
Buttermilk, quarts	280	0 6 3		14,000 0	14 17 0		14,246	15 3 3		13,608 0	14 9 9		672 0	0 13 6	
Salt	2 2	0 10 7½		56 8	14 8 0		58 10	14 18 7½		57 13	14 14 10		0 13	0 3 9½	
Tea	0 6	0 0 9		11 4	1 2 6		11 10	1 3 3		10 6	1 0 9		14 0	0 2 6	
Coffee	0 8	0 0 3		1 0	0 0 6		1 8	0 0 9		1 8	0 0 9		..	..
Cocoa	0 6	0 0 3		168 0	1 17 6		168 0	1 17 6		122 6	1 8 5 7		45 10	0 9 1	
Rice	17 0	0 12 9		367 0	14 15 0		384 0	15 7 9		374 0	15 0 5 7		10 0	0 7 2	
Sugar	..	0 8 1		..	7 0 2		..	7 8 3		..	7 3 7		..	0 4 8	
Pepper and Spices	..	0 1 4		162	2 16 11		166	2 16 11		154	2 14 7		..	0 4 6	
Beer, bottles	4	0 1 4		15	2 17 9		15	2 19 1		52½	8 4 11		7	0 13 8	
Porter, bottles	..	0 15 7		54	8 8 0		59½	9 3 7		..	0 1 0		847 0	34 13 2½	
Cape Wine, bottles	51	0 15 7		..	..		..	..		..	..		..	..
Port, bottles	..	0 1 0		7,520 0	307 18 9		8,178 0	335 0 3½		7,331 0	300 7 1½		..	..
Brandy	658 0	27 1 6½		308 0	27 4 0½		312 0	27 12 8½		1,076 8	27 12 8½		..	..
Coals	4 0	0 2 3		752 0	63 13 1½		764 8	71 5 7½		5,903 12	70 9 4½		69 0	0 16 3½	
Candles, mould	12 8	0 6 5		423 0	2 6 6		487 8	2 8 0		448 0	2 8 0		..	..
Soap, white	64 8	1 0 0		5,432 0	112 6 0		5,485 4	112 6 0		..	112 6 0		..	..
Soap, yellow	53 4	0 12 6		4,434 0	4 4 6		..	4 4 6		..	4 4 6		..	..
Soda	14 0	0 1 6		..	13 10 0		..	13 10 0		..	13 10 0		..	..
Medicines	..	..		..	1 16 0		..	1 16 0		..	1 16 0		..	..
Leeches	..	..		..	2 6 8		..	2 6 8		..	2 6 8		..	..
Lamp Oil	..	..		..	1 15 8		..	1 15 8		..	1 15 8		..	..
Tow	..	..		..	23 0 0		..	23 0 0		..	23 0 0		..	..
Calico for Hospital	..	..		..	..		..	..		..	..		..	..
Flannel ditto	..	..		..	..		..	..		..	..		..	..
Interest — proportion chargeable to Maintenance Act.	..	..		..	..		..	..		..	..		..	..
Clothing	..	1,563 11 7½		..	424 4 2½		..	1,993 15 10		..	727 13 6		..	1,266 2 4	
	..	1,663 7 11½		..	5,534 1 7½		..	7,197 9 7½		..	5,823 8 3½*		..	1,374 1 4½	

* From this sum is to be deducted the cost of officers' rations, 224. 19s. 1½d., and office fires, 5l. 5s. 7½d., to make it agree with the total cost of maintenance and clothing as at p. 370.

TABLE D.—Condensed Account of Clothing Material purchased from 29th Sept., 1840, to 25th March, 1841.

		£.	s.	d.	£.	s.	d.
300	Pair of women's shoes, at 3s. 6d.	52	10	0			
300	Ditto ditto, at 3s. 8d.	55	0	0			
					107	10	0
90	Yards linen for aprons, at 7½d.				2	16	3
94	Ditto ditto for caps, at 9d.				3	10	6
	Straw for plait				0	12	0
869	Yards Barragon, at 11d.				39	16	7
1094	Yards grey twilled calico, at 4¾d.	21	12	11			
127½	Ditto ditto ditto, at 8½d.	4	10	3¾			
2393	Ditto grey calico, at 6d.	67	8	0½			
60	Ditto ditto, at 4d.	1	0	0			
131½	Ditto ditto, at 3d.	1	12	10½			
					96	4	1¾
189½	Yards check, at 8d.				6	6	4
256	Ditto linsey woolsey, at 11d.	11	14	8			
811	Ditto ditto, at 9¼d.	31	5	1			
					42	19	9
204½	Yards Bengal stripe, at 7¼d.				6	3	6
720	Pounds knitting worsted, at 1s. 7d.				57	0	0
24	Yards flannel, at 11d.				1	2	0
140	Pounds flax				5	5	0
18	Ditto four-cord thread, at 1s. 4d.	1	4	0			
83	Ditto housewife ditto, at 1s. 10d.	7	12	2			
2	Ditto thread, at 3s.	0	6	0			
6	Ditto ditto, at 1s. 2d.	0	7	0			
2	Ditto ditto, at 1s. 4d.	0	2	8			
					9	11	10
1½	Gross worsted tape, at 11d.	0	16	6			
10	Dozen tape, at 3s.	1	10	0			
1	Ditto ditto, at 3s. 4d.	0	3	4			
15	Ditto ditto, at 2s. 9d.	2	1	3			
					4	11	1
250	Needles, at 4d.	0	0	9			
850	Ditto, at 8d.	0	5	8			
					0	6	5
	Thimbles	0	3	8			
1	Pins (1 lb.)	0	1	8			
7	Knitting pins	0	2	11			
1	Gross bodkins	0	1	2			
					0	9	5
2	Gross hooks and eyes, at 7d.	0	1	2			
2	Ditto ditto	0	3	0			
2	Ditto braiding	0	2	6			
24	Ditto studs	1	0	0			
20	Ditto ditto	0	8	4			
1	Dozen ivory combs	0	3	7			
1	Ditto ditto	0	2	9			
					2	1	4
347½	Pounds butt leather, at 1s. 1½d.	19	10	11½			
50¾	Ditto kips, at 2s.	5	1	3			
45½	Ditto slit kips, at 1s. 10d.	4	3	5			
24¾	Ditto calf skins, at 2s.	2	9	6			
12	Brown bazils, at 1s. 6d.	0	18	0			
					32	3	1½
4	Stone sprigs, at 4s.	0	16	0			
1½	Gross tacks	0	1	5½			
1000	Nails	0	1	10			
1000	Sole nails	0	1	6			
2000	Pavers	0	3	0			
1000	Ditto	0	1	4			
1000	Twopenny nails	0	1	6			
					1	6	7½
	Carried forward				419	15	6¾

		£.	s.	d.	£.	s.	d.
	Brought forward				419	15	6 $\frac{3}{4}$
7	Pounds hemp, at 1s. 8d.	0	11	8			
6	Ditto ditto, at 1s. 6d.	0	9	0			
$\frac{1}{2}$	Gross closing yarden, at 12s.	0	6	0			
$\frac{1}{2}$	Ditto ditto, at 10s.	0	5	0			
$\frac{1}{2}$	Ditto closing hemp, at 10s.	0	5	0			
$\frac{1}{2}$	Pound sewing hairs, at 18s.	0	9	0			
					2	5	8
	Colouring, 6s. 4 $\frac{1}{2}$ d., paste, 5s., wax, 2s.	0	13	4 $\frac{1}{2}$			
6	Rag stones	0	1	3			
	Pegwood	0	0	6			
	Copperas	0	0	2			
7	Dozen closing awls, 5s. 3d., awl hafts, 3s. 2 $\frac{1}{2}$ d.	0	8	5 $\frac{1}{2}$			
6	Knives.	0	1	9			
3	Pincers	0	2	8			
4	Ditto	0	4	0			
4	Nippers	0	2	2			
6	Rasps	0	4	0			
4	Hammers	0	2	6			
4	Irons	0	2	0			
					2	2	10
					424	4	0 $\frac{3}{4}$

The remaining part of the abstract, Form 4, consists of an enumeration of the paid officers of the Union; on which I have only to remark that since the last audit the services of a storekeeper and of one of the wardmasters have been dispensed with; while, on the other hand, the establishment has been increased by the addition of an assistant master, an infant schoolmistress, and a barber.

I must now briefly direct your attention to the other Abstract in two parts denominated 5 a and 5 b.—(See pages 360, 361.)

By reason of the extraordinary expenses consequent upon the opening of the workhouse, it was found necessary at the close of the first six months to assess and levy a rate at 7 $\frac{1}{2}$ d. in the pound instead of 5d., the amount of the previous assessment. It does not, however, appear probable that a recurrence to the higher amount will be requisite, unless the prices of provisions should materially increase. Under existing circumstances, with a due attention to economy, the sum raised by two rates at 5d. in the pound on the city electoral division, and by one rate of the same amount on the rural divisions of the Union, will be sufficient to cover the annual expenditure.

It should be stated with reference to the rate uncollected at the close of the half-year, and which amounts to the sum of 7995*l.* 14*s.* 7 $\frac{1}{2}$ d. that the collection was not nearly terminated at that period, so that the whole of that sum must not be considered as in arrear. It appears, however, that at that time about 1290*l.* of the rate first imposed was in arrear. This sum in arrear may be distinguished under four heads, namely, 1st, legal exemptions; 2nd, unoccupied property; 3rd, rate on property, the occupiers of which are too poor to pay, and have no effects; 4th, rate which the parties liable have refused or neglected to pay. Upon an examination of the collectors' books I apprehend that several instances will be found of property considered as exempt which does not come within

the description contained in the proviso of the 63rd section of the Irish Poor Relief Act. It would be well to have a list made of all parcels of property supposed to be exempt, and, with the assistance of counsel if thought requisite, to decide on each case whether it is liable or not; the future rates might thus be disencumbered of useless entries, the sum of arrears would not hereafter be unduly swelled, and justice would be done by enforcing payment where the plea of exemption cannot be sustained. The arrears under this head amount to about 110*l*. The arrears under the second head amount to about 470*l*. In all such cases the Guardians should be satisfied that the property was unoccupied at the time when the rate was made, so that the liability did not at that period attach to any person: if occupied on the day the rate was made, liability attached to the occupier, and if he quitted the premises without paying the rate, the liability descended, by virtue of the 71st section of the Act, upon the subsequent occupier; who, however, has his remedy, being empowered by the proviso to the 78th section, to deduct from his rent the whole of any rate paid by him instead of the primary occupier of the premises.

The arrears under the 3rd head amount to about 140*l*. Although the Act makes no provision for excusing or remitting rate, it must be admitted that in the cases referred to it is almost impossible to recover it. It is to be regretted that the provisions of the 72nd section have not been brought into operation in such cases: it is, however, probable that as long as those provisions depend upon a voluntary arrangement between the parties interested, they will remain a dead letter; for the lessor will not compound in behalf of his tenant, while the Guardians forbear from enforcing payment of the rate, and the Guardians will naturally be exceedingly reluctant to institute legal proceedings against such defaulters for the recovery of such small sums. But it is the bounden duty of the Board of Guardians to proceed, or to direct the collectors to proceed, against the parties whose default constitutes the 4th class of arrears, amounting to 560*l*. In this respect your Board and your officers have hitherto acted with considerate forbearance; but lenity extended too far becomes injustice, and it is a legitimate ground of complaint on the part of those who do pay, that there are others equally able and liable, who, from whatever cause, are permitted to escape. It may be well to point out the several modes of proceeding prescribed by law for the recovery of poor rate, in order that it may be seen that no hesitation need be felt in availing yourselves of them through apprehension of their complexity and expensiveness. By the 73rd section your collectors are invested with the same powers for levying and collecting poor rate as are possessed by the cess collectors under the 6th and 7th Wm. IV., c. 116, in the 152nd section of which Act their powers are conferred and set forth as follows:—

“ And be it enacted, That every person duly authorized to collect and levy any grand jury cess off any barony, county of a city, or county of a town, as soon as he shall have received the applotment of such cess, shall collect and levy the same according to such applotment, and such money may be levied by distress and sale of any goods and chattels of every person refusing to pay the proportion therein applotted for him or her to pay, which may be found on the premises chargeable, rendering to the owner the overplus, if any, after deducting the expenses of distraining, not exceeding twelve-pence

in the pound on the sum for which such distress may have been made; or in case the collector shall not think it expedient to proceed by distress, then and in such case such collector shall leave at the dwelling-house of the party chargeable for or in respect of such premises, a notice bearing date the day and year of serving the same, subscribed with the name and abode of such collector, requiring payment of the sum apploited, within six days from the date of such notice, and expressing that within six days the money demanded may be paid to the collector at his house or office; and if such money be not so paid within such time, then it shall be lawful for such collector to prefer a complaint to any justice of the peace for the county in which the party may reside, and such justice shall summon the party so complained against to appear before him and answer the said complaint, and shall at the time specified in such summons examine into the matter of such complaint on oath (which oath the justice is hereby empowered to administer), and shall direct the payment to such collector of such money as he shall find due and payable under such applotment by the party complained against, together with a certain sum as and for such reasonable costs and charges as to such justice shall seem meet; and in default of the appearance of such party, or upon his or her refusal or neglect forthwith to pay the sum or sums so by such justice directed to be paid, it shall and may be lawful for such justice, or for any justice of the peace for such county, to issue his warrant, authorizing and empowering the said collector to levy the money thereby ordered to be paid, by distress and sale of the goods or chattels of the party so complained against which may be found within any part of such county, rendering the overplus, if any, to him or her, the necessary charges and expenses of distraining being thereout first deducted, as directed by such justice; and if sufficient distress cannot be found within the same county, then on oath thereof made before any justice of the peace of any other county in which any of the goods and chattels of such party shall be found, (which oath such justice shall administer and certify by endorsing in his handwriting his name on the warrant granted to make such distress,) the goods or chattels of such party so refusing or neglecting to pay as aforesaid shall be subject and liable to such distress and sale in such other county where the same may be found, and may by virtue of such warrant and certificate be distrained and sold in the same manner as if the same had been found within such first mentioned county."

By this extract from the Grand Jury Act it will be seen that your collectors are provided with the means of proceeding for the recovery of the poor rate by distress upon the premises of the defaulter, or, after notice and complaint to a justice of the peace, and under his warrant, by distress upon the goods of the defaulter in any part of the county; or finally, upon having the warrant backed by a justice of the peace of any other county, then they may distrain the goods of the defaulter which shall be found in that county.

Besides the powers given to the collectors under the 73rd section of the Irish Poor Relief Act, other modes of proceeding against defaulters are authorized by the 78th section, to which recourse may be had in places* or under circumstances where the provisions of the Act above recited are not applicable: these are the means by law provided for the recovery of rent reserved on leases of land for years, and the suit by civil bill before the assistant barrister having jurisdiction in the place where the defaulter resides. It is always desirable to proceed as long as

* The county of Dublin is exempted from the provisions of the Grand Jury Act.

possible without having recourse to these measures of coercion, and it is a proof of competency in a collector that he succeeds in collecting the rates closely, without exercising the stringent powers with which the law has armed him.

Under the head of *other receipts*, it was to be expected that some entry would be found of the proceeds of the sale of oakum picked in the workhouse; it appears, however, that only a very trifling sale of oakum has been effected, though the cost of the material has been considerable. Experience shows that the labour of paupers can only under extraordinary circumstances be made profitable; everywhere in England the attempt to establish manufactures in workhouses, a feature of the system in force before the law was amended, was a complete failure. At seasons when that description of work can be advantageously pursued, the work-people ought not to be found as paupers in the workhouse; when the independent workman derives little or no profit from his labour, it is plain that no advantage can be gained by setting the paupers to work in the same way, while the industrious poor are oppressed by the increased competition thus brought to bear upon them. At the same time it is of the utmost importance that the inmates should be kept at work, and it is of course much to be desired that no loss should be incurred on account of their labour; though even if an apparent loss were incurred, it might prove ultimately to be a gain, if by means of it the paupers were prevented from relapsing into a state of inactivity, which is sure to bring with it disorder and neglect of discipline, and to make the workhouse a desirable residence for the idle and improvident.

There appears to have been no account kept of the produce of your garden, which ought to have realized a considerable sum: the master of the workhouse should be directed to bestow special attention upon this department, both as a source of profit, a means of supplying vegetables for the hospital, and also as affording healthy and most useful employment to the partially infirm men and the elder boys.

The sum of 659*l.* 12*s.* 2½*d.*, entered as received from the Government, is the payment made on account of the maintenance and clothing of such paupers as were formerly inmates of the House of Industry. The sum due on the 25th March from the same institution for the preceding half-year is 531*l.* 18*s.* 7*d.*

With reference to the disbursements, it is enough to refer you to my last report for an explanation of the principle on which the several expenses under the heads of *maintenance* and *establishment* are respectively charged upon the separate Electoral Divisions of the Union.

The Table marked E. shows the number of days with which each Electoral Division has been charged, and the expense thereby accruing to each, in respect to maintenance and clothing; and the Table marked F. exhibits the details of the establishment charges:—

TABLE E.—FRAMED from the Weekly Relief List and Maintenance Account, showing the Aggregate Number of Days in each Week passed in the Workhouse by the Paupers of each Electoral Division, and the Total Cost of Maintenance and Clothing chargeable to each Division, for the Half-Year.

Names of Electoral Divisions.	Number of Days in the House in each Week.																Total Days
	1st Week.	2nd Week.	3rd Week.	4th Week.	5th Week.	6th Week.	7th Week.	8th Week.	9th Week.	10th Week.	11th Week.	12th Week.	13th Week.	14th Week.	15th Week.	16th Week.	
South City	5,797	10,410	10,743	10,903	10,967	10,939	10,967	11,200	11,472	11,582	11,618	11,562	11,511	11,539	11,665	11,837	
Donnybrook	52	91	91	91	91	91	91	91	91	91	91	91	91	91	91	100	
Rathmines	47	77	82	84	84	84	98	113	127	133	134	140	140	140	140	140	
Rathfarnham	56	91	91	84	84	84	89	96	98	98	99	103	105	105	105	110	
Whitechurch	48	84	84	84	84	89	91	91	91	101	105	111	119	119	119	119	
Tallaght	28	49	44	52	56	56	56	61	63	63	63	68	72	75	77	77	
Clondalkin	44	77	82	87	88	83	84	88	91	101	105	105	105	105	105	105	
Palmerstown	43	84	78	47	44	42	47	57	63	63	49	49	49	49	49	51	
Union at large	96	168	173	176	200	216	221	256	260	267	250	252	262	273	296	321	
Government	828	1,431	1,410	1,407	1,393	1,386	1,374	1,372	1,361	1,339	1,332	1,303	1,295	1,285	1,278	1,279	
Total Days	7,044	12,562	12,878	13,015	13,091	13,080	13,118	13,425	13,717	13,838	13,846	13,784	13,749	13,771	13,925	14,139	

Names of Electoral Divisions.	Number of Days in the House in each Week.										Total Days for the Half-Year.	Cost of Maintenance.		Cost of Clothing.		Total Cost of Maintenance and Clothing.	
	17th Week.	18th Week.	19th Week.	20th Week.	21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.		£.	s.	d.	£.		s.	d.
South City	11,854	11,797	11,841	11,955	12,026	11,999	12,017	11,963	11,891	8,531	290,576	4,047	16	8	605	7	4
Donnybrook	108	112	124	133	138	152	163	153	154	114	2,777	38	13	9	5	15	8½
Rathmines	136	139	141	145	138	178	136	188	180	130	3,844	46	11	9	6	19	4
Rathfarnham	117	124	130	131	138	136	133	128	126	90	2,751	38	5	10	5	14	7½
Whitechurch	115	112	112	112	112	117	119	119	116	80	2,653	36	18	2	5	10	6½
Tallaght	77	81	77	80	82	78	77	77	77	55	1,711	23	16	3	3	11	3½
Clondalkin	115	133	133	143	147	147	147	142	134	85	2,780	38	14	6	5	15	4
Palmerstown	55	59	49	42	35	35	40	46	54	40	1,324	18	8	9	2	15	2
Union at large	342	363	384	388	385	436	520	578	626	479	8,186	114	0	2½	17	1	1
Government	1,276	1,374	1,267	1,259	1,253	1,242	1,238	1,220	1,216	861	33,182	462	4	4	69	2	7
Total Days	14,135	14,181	14,258	14,387	14,452	14,520	14,650	14,614	14,574	10,463	349,284	4,865	10	0½	727	13	6
																5,593	3 6½

TABLE F.—Condensed Account of Establishment Charges from 29th September, 1840, to 25th March, 1841.

	£.	s.	d.	£.	s.	d.
Half-yearly salaries	373	13	4			
Monthly ditto	81	13	1			
Weekly wages	76	7	0			
Officers' rations	224	19	1½			
Assistant in clerk's office	16	0	0			
Accountant revising master's books	100	0	0			
Clerks assisting in master's office	30	0	0			
Clerks writing collectors' books, &c.	18	2	6			
Livery clothes	35	11	10			
Collectors' per centage	240	18	2			
				1197	5	0½
Account-books and printing	35	8	0			
Stationery	29	10	3½			
Postage	3	6	5			
Car hire	2	4	6			
Advertising	61	1	8			
				131	10	10½
Winding and repairing the clock				7	0	8
Office fires				5	5	7½
Light				1	9	5
Law costs				40	18	9
Religious books				24	11	10
Cocoa-nut fibre				95	13	4
Junk				60	0	0
Straw				69	17	0
Linen, &c.				179	1	4½
Tubs and buckets				26	19	7
Mops				10	7	0
Hall screen				4	10	0
Furniture				111	8	2½
Baskets				5	14	6
Glazing				18	11	1
Delft				6	0	10
Apothecary's glass				6	2	10
Freestone				6	12	3
Brushes				16	5	0
Ticken				41	9	11
Twine and cord				26	0	3
Spinning wheels				19	0	0
Bedsteads				27	10	8
Oils and colours				3	3	9
Camel and block				0	9	0
Maintenance of Union at large paupers				133	7	11½
Interest				11	8	2
Brooms				4	19	2
Repairs				15	17	8
Fire-screen				0	6	6
Sweeps				2	3	9
Lime				1	16	8
Straps				1	14	0
Trusses				1	19	6
Wire work				1	10	4
Lamp oil				12	0	0
Tape wick				4	3	9
School requisites				0	7	11
Surgical instruments				4	10	0
Size				0	7	6
20 Vaccination cases				1	0	0
Seeds				1	2	2

Carried forward 2341 13 10

2 B 2

	£.	s.	d.	£.	s.	d.
Brought forward				2341	13	10
Salt				0	5	0
Barn				0	0	6
Carrots				0	0	6
Barrows				6	14	8
38 Locks	4	2	3			
1 Latch and key	0	5	0			
2 Ditto	0	3	0			
9 Keys	1	11	6			
				6	1	9
41 Lamps, at 7s.	14	7	0			
1 Ditto	0	5	0			
5 Ditto, at 22s. 6d.	5	12	6			
				20	12	0
1 Lantern	0	1	6			
16 Ditto, at 7s.	5	12	0			
5 Ditto, at 6s.	1	10	0			
7 Ditto, at 5s.	1	15	0			
2 Ditto, at 3s. 6d.	0	7	0			
26 Sconces, at 1s.	1	6	0			
4 Ditto, at 8d.	0	2	8			
1 Ditto, Lantern, at 4s. 6d.	0	4	6			
				10	18	8
10 Cans, at 7s.	3	10	0			
10 Ditto, at 6s.	3	0	0			
8 Ditto, at 4s.	1	12	0			
2 Ditto, at 5s.	0	10	0			
1 Ditto, at 2s.	0	2	0			
1 Ditto, at 7s. 6d.	0	7	6			
4 Ditto, at 4s. 6d.	0	18	0			
				9	19	6
1 Oil filler	0	0	7			
2 Ditto, at 2s.	0	4	0			
1 Ditto	0	1	0			
1 Jar	0	1	0			
3 Filters, at 1s. 6d.	0	4	6			
2 Oil measures, at 2s.	0	4	0			
3 Pint measures, at 6d.	0	1	6			
2 Tun dishes, at 8d.	0	1	4			
5 Oil burners, at 1s.	0	5	0			
1 Oil pan and drainer, at 6s. 6d.	0	6	6			
1 Jar	0	2	0			
1 Ditto	0	2	6			
7 Scoops, at 9d.	0	5	3			
				1	19	2
7 Sets Fire Irons, at 7s.	2	9	0			
1 Ditto	0	11	6			
				3	0	6
20 Fenders, at 6s.				6	0	0
8 Coal boxes, at 15s. 11½d.	6	7	6			
14 Ditto, at 4s. 6d.	3	3	0			
				9	10	6
1 Fire-guard	0	14	0			
7 Ditto, weight 18cwt. 1qr. 14lbs., at 37s. 4d. per cwt.	34	6	0			
1 Ditto	1	0	0			
				36	0	0
20 Candlesticks, at 1s. 4d.	1	6	8			
1 Ditto	0	1	0			
				1	7	8
Carried forward				2454	4	3

	£.	s.	d.	£.	s.	d.
Brought forward	24	54	4	3		
Spikes and spike-rail for gate		5	17	0		
41 $\frac{2}{3}$ Dozen spoons, at 1s. 1d.	2	5	2			
26 $\frac{1}{3}$ Ditto, at 11d.	1	4	2			
	<hr/>			3	9	4
41 $\frac{2}{3}$ Dozen pint porringers, at 2s. 8d.	5	11	2			
41 $\frac{2}{3}$ Quart ditto.	6	18	11			
	<hr/>			12	10	1
25 Stone rubbers, at 4s.		5	0	0		
12 Tin pans, at 17s. 6d.		10	10	0		
128 Hammers		10	8	0		
22 Pots and saucepans		2	13	0		
Small items of ironmongery		18	11	11 $\frac{1}{2}$		
	<hr/>			25	23	3
Total	25	23	3	7 $\frac{1}{2}$		

It will be found, upon comparing the establishment charges with those of the preceding half-year, that a reduction has been effected: the amount for the half-year ended 29th September, 1840, was 3861*l.* 7*s.* 3 $\frac{1}{2}$ *d.*; that for the half-year ended 25th March, 1841, 2505*l.* 15*s.* 3*d.*—a difference of 1355*l.* 12*s.* 0 $\frac{1}{2}$ *d.* It is evident, however, that this department of the expenditure may be still lessened, and, as a means of reducing it, I would suggest that the requisitions sent in from time to time for utensils and various articles for household purposes, such as lamps, lanterns, tin-ware, &c., be more carefully scrutinized.

Satisfactory reduction is also observable in the miscellaneous expenses. For the former half-year the amount was 1063*l.* 9*s.*; for the latter, 310*l.* 8*s.* 7*d.*—a difference of 753*l.* 0*s.* 5*d.* The particulars of these expenses are set out in the Table marked G.—(See p. 374.)

The only item of expenditure of which I have reason to doubt the legality is the sum of 54*l.* 8*s.* 2*d.*, as interest on the balance of your account with the treasurer.

There are a few disbursements of trifling amount, for which proper vouchers have not been produced, but in each case there appears to me to be sufficient evidence that the sums have been paid.

The Table marked G. is a balance sheet of the charge and discharge of the Union funds, by which it appears that, at the close of the half-year, there was a balance against the Union of 1475*l.* 6*s.* 4*d.*

I intend to forward a copy of this Report to the Poor Law Commissioners, to whom it is my duty to communicate the result of the audit.

I have the honour, &c.,

RICHARD HALL,

Assistant Poor Law Commissioner and Auditor.

To

*The Board of Guardians,
South Dublin Union.*

TABLE G.—BALANCE SHEET.

1840, Sep. 29, 1841, Mar. 25.	THE CHARGE.		£.	s.	d.
			£.	s.	d.
	To Clerk, Balance in hand from last Account		11	9	9
	To Treasurer, Amount of Poor Rate lodged with him		8,112	12	2
	To Government, for Amount received for Maintenance of House of Industry Paupers, to 29th Sept. 1840		659	12	2
	To Treasurer, Balance due him*		1,475	6	4
		£	10,259	0	5
1840. Sep. 29, 1841, Mar. 25.	THE DISCHARGE.		£.	s.	d.
			£.	s.	d.
	By Treasurer, Balance due him per last Balance Sheet		2,017	7	8
	By Invoice, Amount of Provisions paid for £5,194 6 0				
	Add Payment charged directly to Maintenance Account, viz.,—				
	Medicines 112 6 0				
	Leeches 4 4 6				
	Lamp Oil 13 10 0				
	Tow for Hospital 1 16 0				
	Calico ditto 2 6 8				
	Flannel ditto 1 15 8				
		5,330 4 10			
	Proportion of Interest chargeable on above Payments	23 0 0			
			5,353	4	10
	By Clothing paid for		424	4	2½
	By Establishment for its Amount, including the proportion of Interest (£11. 8s. 2d.) chargeable thereon 2,523 3 7				
	Less Payments chargeable thereto, but included in the Invoice Account, viz.,—				
	Maintenance of Union at large Paupers £131 1 3¼				
	Officers' Rations 224 19 1½				
	Office Fires 5 5 7½				
		361 6 0¼			
		2,161 17 6¾			
	Deduct Amount received for Offal, Bones, &c.	17 8 4			
			2,144	9	2¾
	By Valuation, Election, and other Expenses, viz.,—				
	Revision of South City Valuation	50 0 0			
	Copy of Valuation	30 0 0			
	Valuation of new Property in South City	184 12 11			
	Election Expenses	18 18 9			
	Rate returned	6 7 1			
	Funerals 22 16 6				
	Less Funerals on Account of Union at large, charged in Establishment Account 2 6 8				
		20 9 10			
			310	8	7
	By Clerk, Cash in his hands		9	5	11½
			£10,259	0	5

* This has since been paid.

II.—ABSTRACTS of the ACCOUNTS of the NORTH DUBLIN UNION, for the Half-Year ended 25th March, 1841; with EXTRACTS* from the AUDITOR'S REPORT to the BOARD of GUARDIANS.

GENTLEMEN, *Poor Law Commission Office, Dublin, July 20, 1841.*

* * * * * * *

I would premise that the accounts have been all presented to me in the proper forms, and in a state highly creditable to Mr. Crean, your clerk, who has, in addition to the abstracts required by the Commissioners, prepared the several Tables referred to in this Report.

I would direct your attention in the first place to the abstract, Form 4. You will perceive thereby that 2579 persons have been relieved in the workhouse, for periods of greater or less duration, during the half-year: they are classed according to their age, sex, and the circumstances under which they have sought relief. A striking fact exhibited by this abstract is the large majority of female paupers over males, the number of the former, exclusive of children, being 1236; that of the latter 594; and it appears upon further inquiry that the difference between the number of able-bodied women and able-bodied men in the workhouse is still greater: it may, indeed, be stated that while the admission of an able-bodied man is a casual and rare occurrence, so that the class in the house is but small, the admission of able-bodied women is so frequent, that a very large class of inmates is constituted of such cases.

* * * * * * *

The abstract, Form 4 (pages 386, 387), shows what numbers of paupers of every denomination are chargeable to the respective electoral divisions of the Union, as having been resident in them up to the period of their seeking relief. The number charged upon the Union at large, as not having been residents in any particular locality of it, is 160.

In the same abstract is stated the average weekly cost of the maintenance of a pauper in the workhouse. On reference to the published report of the audit for the half-year ended 29th September, 1840, it will be seen what items of charge are included under the head of maintenance. The average cost for the last half-year has been 2s. 2d. a-week; for the previous half-year it was 2s. 4d. The reduction is satisfactory; but by increased vigilance and attention to the details, still greater reduction may be effected. In the following Table are exhibited the various dietaries in use for the several classes of the workhouse inmates, the weekly cost of a single pauper on each description of diet, and the collective number of days on which each description of diet has been supplied during the half-year.

* The portions of this Report, which are not given here, are to the same effect as passages contained in the foregoing Report on the South Dublin Union. The entire Report has been printed and circulated by the Guardians.

TABLE A.—Table showing the different DIETARIES in use in the House.
Dietary of Healthy Adult Paupers.

Days of the Week.	Breakfast.		Lunch.		Dinner.			Average Weekly Cost.	Collective Number of days on this Diet.
	Oatmeal made into Stir-about.	New Milk.	Bread.	New Milk.	Potatoes weighed raw.	Butter-milk.	Soup.		
	Oz.	Pints.			Lbs.	Pints.	Pints.	s. d.	
Monday .	7	$\frac{1}{2}$	..	..	4	1	..	1 4 $\frac{3}{4}$	123,492
Tuesday .									
Wednesday .									
Friday and Saturday .	7	$\frac{1}{2}$	..	..	3 $\frac{1}{2}$	..	1		
Sunday and Thursday .									

Dietary of Healthy Children from 9 to 15.

Days of the Week.	Breakfast.		Lunch.		Dinner.			Average Weekly Cost.	Collective Number of days on this Diet.
	Oatmeal made into Stir-about.	New Milk.	Bread.	New Milk.	Potatoes weighed raw.	Butter-milk.	Soup.		
Monday .	Oz.	Pints.	Oz.	Pints.	Lbs.	Pints.	Pints.	s. d.	30,982
Tuesday .									
Wednesday .	3½	½	6	½	2	½	..	1 6	
Friday and Saturday .									
Sunday and Thursday .	3½	½	6	½	1½	..	½		

Dietary of Healthy Children from 2 to 9.

Days of the Week.	Breakfast.		Lunch.		Dinner.			Average Weekly Cost.	Collective Number of days on this Diet.
	Oatmeal made into Stir-about.	New Milk.	Bread.	New Milk.	Potatoes weighed raw.	Butter-milk.	Soup.		
	Oz.	Pints.	Oz.	Pints.	Lbs.	Pints.	Pints.	s. d.	
Monday .	3½	½	4	½	1	½	..	1 2½	24,528
Tuesday .									
Wednesday .									
Friday and Saturday .									
Sunday and Thursday .	3½	½	4	½	1	..	½		
Children under 2 years of age, 1 lb. of bread and 1 pint of milk per diem								1 6¾	7,528

HOSPITAL DIETARY.

Name of Diet.	Breakfast.	Dinner.	Total per Diem.	Average Weekly Cost.	Collective Number of days on this Diet.
No. 1. Admission Diet.	Bread, 12 oz. New Milk, 1 pt.	Bread, 12 oz. New Milk, 1 pt.	Bread, 1½ lb. New Milk, 1 qt.	s. d. 2 7	65,199
No. 2. Full Diet.	Stirabout, 1 qt. New Milk, 1 pt.	Potatoes, 4 lb. New Milk, 1 pt.	{ Stirabout, 1 qt. Potatoes, 4 lb. New Milk, 1 qt.	{ 1 11	37,329
No. 3. Rice Diet.	Bread, 12 oz. New Milk, 1 pt.	Rice Milk, 1 pt. Bread, 8 oz.	{ Bread, 1¼ lb. Rice Milk, 1 pt. New Milk, 1 pt.	{ 2 5	
No. 4. Meat Diet.	Bread, 12 oz. New Milk, 1 pt.	{ Bread, 8 oz. Beef, ½ lb. Broth, 1 qt.	{ Bread, 1¼ lb. New Milk, 1 pt. Meat, ½ lb. or Broth, 1 qt.	{ 3 0	
No. 5. Fever Diet.	{ Flummery, 1 pt. New Milk, 1 pt. Whey, 3 pts.		Flummery, 1 pt. New Milk, 1 pt. Whey, 3 pts.	{ 2 7	

The sick, the aged, and infirm, and children under two years of age, are dieted as the medical officers recommend.

This Table shows that, in several respects, a further reduction of cost is possible. The maintenance of an infant under two years of age has been more expensive than that of any other description of pauper in health, whether adult or child, and the maintenance of a youth or girl between the ages of 9 and 15 has cost more than that of an adult in health, whether male or female. This Table shows also that considerably more than one-third of the adult paupers have been placed on bread and milk diet by direction of the medical officers, which diet costs nearly twice as much as the ordinary diet of the adult classes; an irregularity thus appears to be indicated which the Guardians should forthwith take measures to repress. It will appear also from the following Table, B., that there has been an undue consumption of provisions in the hospital department, and that the dietaries as laid down in the former Table have been in many particulars departed from.

For instance, it is stated that 3408 quarts of buttermilk have been consumed, whereas buttermilk is not mentioned in any of the hospital dietaries. The amount of new milk stated to have been consumed is at the rate of nearly one quart and one-third per head per day; whereas, if all the patients during the whole period had belonged to that class for which the greatest quantity of milk is prescribed, the consumption ought only to have been one quart per day. So also in the case of bread; the quantity consumed averages one pound three ounces, whereas in none of the prescribed dietaries is more than one pound and a half of bread allowed per day.

TABLE B.—HOSPITAL EXPENSES during Half-Year ended 25th March, 1841.

Weeks.	Collective No. of Days per Week.	Bread.	Meat.	Potatoes.	Oatmeal.	New Milk.	Butter-milk.	Summary.
		lbs. oz.	lbs.	lbs.	lbs. ozs.	qts. pts.	qts. pts.	£. s. d.
1.	660	835 ¹ / ₂	40 ¹ / ₂	45	19 4	1,838 0	80 0	Bread. 350 9 8 ¹ / ₂
2	977	1,237 0	86	74	22 5	1,272 0	112 0	Meat . 75 14 6 ¹ / ₂
3	1,038	1,266 12	60	208	53 4	1,377 1	112 0	Potatoes 8 16 11
4	1,116	1,367 8	86	154	47 3 ¹ / ₂	1,510 0	112 0	Oatmeal 11 14 7 ¹ / ₂
5	1,355	1,655 4	77	396	77 11	1,740 1	112 0	New Milk 327 11 3 ¹ / ₂
6	1,418	1,707 8	71 ¹ / ₂	429	95 14 ¹ / ₂	1,848 0	140 0	Butter-
7	1,413	1,757 12	79 ¹ / ₂	281	77 10	1,842 0	140 0	milk . 7 2 0
8	1,436	1,786 4	120	333	83 11 ¹ / ₂	1,855 0	140 0	Tea . 10 9 10
9	1,469	1,780 0	129 ¹ / ₂	409	93 9	1,946 1	140 0	Sugar . 5 12 6 ¹ / ₂
10	1,513	1,708 8	126	453	112 11 ¹ / ₂	1,968 0	140 0	Wine . 11 19 10
11	1,505	1,649 0	115 ¹ / ₂	592	131 14 ¹ / ₂	1,941 0	140 0	Porter . 3 7 4
12	1,476	1,723 8	152	373	103 5 ¹ / ₂	1,954 1	140 0	Flummery 5 5 0
13	1,517	1,833 12	180	342	99 2	1,966 1	140 0	Medicine 96 18 10 ¹ / ₂
14	1,641	1,930 8	174	379	103 13	2,204 0	140 0	Leeches 7 6 0
15	1,673	2,005 12	210	259	88 13	2,175 0	140 0	Tow . 4 4 0
16	1,684	2,032 12	208	211	82 4	2,152 1	140 0	
17	1,655	1,934 12	246	264	86 15	2,095 1	140 0	
18	1,668	1,895 4	246	435 ¹ / ₂	108 15 ¹ / ₂	2,122 0	140 0	Coals, } 926 12 10 ¹ / ₂
19	1,711	2,043 12	252	358 ¹ / ₂	99 9 ¹ / ₂	2,184 0	140 0	Cand- } 56 8 8 ¹ / ₂
20	1,694	2,168 0	258	267 ¹ / ₂	88 5 ¹ / ₂	2,172 0	140 0	&c. }
21	1,627	1,959 8	276	258	87 6 ¹ / ₂	2,121 0	140 0	Total £933 1 7
22	1,626	2,009 0	285	212	80 14 ¹ / ₂	2,001 1	140 0	
23	1,583	1,885 8	281	292 ¹ / ₂	89 4	2,062 1	140 0	Which, divided by
24	1,535	1,839 4	315	201	78 12	1,998 1	140 0	37,329 gives the
25	1,485	1,754 4	315	250	28 7	1,934 0	140 0	average cost of a
26	854	1,075 12	195	191	..	1,100 0	80 0	pauper in hospital
Total	37,329	44,862 4 at 7 ¹ / ₂ d. per the 4lb. loaf.	4,584 ¹ / ₂ at 37s. per cwt.	7,669 at 2s. 7d. per cwt.	2,041 1 ¹ / ₂ at 12s. 10d. per cwt.	48,382 0 at 6 ¹ / ₂ d. per gallon.	3,403 0 at 2d. per gallon.	6 ¹ / ₂ d., or nearly 3s. 9d. per week.
		£. s. d. 350 9 8 ¹ / ₂	£. s. d. 75 14 6 ¹ / ₂	£. s. d. 8 16 11	£. s. d. 11 14 7 ¹ / ₂	£. s. d. 327 11 8 ¹ / ₂	£. s. d. 7 2 0	

Enough has been said to prove the necessity of more vigilantly watching the expenditure in these particulars. It only remains to state that the average weekly cost of maintenance of the patients in the hospital has been 3s. 9¹/₂d., and in this way the general average weekly cost of maintenance in the workhouse has been raised to 2s. 2d., although the actual cost of the food given to an adult pauper in health is only 1s. 4³/₄d.

In Table C. (pp. 380, 381), are exhibited the quantities and the cost of the provisions and necessities of various kinds on hand at the beginning, received and consumed in the course and remaining at the close of the half-year, together with the contract price at which each description has been purchased.

The same estimate as before has been made with respect to the cost of the clothing supplied to each pauper, namely 3¹/₂d. per week; the expense, so computed under this head, amounts to 602l. 4s. 1d. The value of the stock in use and in store at the close of the previous half-year was 1101l. 10s. 5d.: since that date all the articles of clothing, excepting shoes, required for the paupers, have been made up in the workhouse: the cost of the shoes procured and the materials purchased amounts to 1087l. 10s. 1¹/₂d., and the value of the articles of clothing and clothing materials now in use and in store is 1576l. 16s. 5¹/₂d. The various articles purchased, with the price, quality, and total cost, are exhibited in Table D. (p. 382.)

The remaining part of the abstract, Form 4, consists of an enumeration of the paid officers of the Union; on which I have only to remark that since the last audit there has been a slight reduction in this department, the services of the messenger and one of the nurses having been dispensed with.

I must now briefly direct your attention to the other Abstract in two parts denominated 5 *a* and 5 *b*.—(See pages 388, 389.)

By reason of the extraordinary expenses consequent upon the opening of the workhouse it was found necessary, at the close of the first six months, to assess and levy a rate at $7\frac{1}{2}d.$ in the pound instead of $5d.$, the amount of the previous assessment. It does not, however, appear probable that a recurrence to the higher amount will be requisite, unless the prices of provisions should materially increase. Under existing circumstances, with a due attention to economy, the sum raised by two rates at $5d.$ in the pound on the city electoral division, and by one rate of the same amount on the rural divisions of the Union, will be sufficient to cover the annual expenditure.

It should be stated with reference to the rate uncollected at the close of the half-year, and which amounts to the sum of 2739*l.* 2*s.* 11*d.*, that the collection was not terminated at that period, so that the whole of that sum must not be considered as in arrear. It appears, however, that at that time about 1800*l.* was in arrear. This sum in arrear may be distinguished under four heads: namely, 1st, legal exemptions; 2nd, unoccupied property; 3rd, rate on property, the occupiers of which are too poor to pay, and have no effects; 4th, rate which the parties liable have refused or neglected to pay. Upon an examination of the collectors' books, I apprehend that several instances will be found of property considered as exempt, which does not come within the description contained in the proviso of the 63rd section of the Irish Poor Relief Act. It would be well to have a list made of all parcels of property supposed to be exempt, and with the assistance of counsel, if thought requisite, to decide on each case whether it is liable or not. The future rates might thus be disencumbered of useless entries, the sum of arrears would not hereafter be unduly swelled, and justice would be done by enforcing payment where the plea of exemption cannot be sustained. The arrears under this head amount in the north city electoral division to about 480*l.* The arrears under the second head amount to about 740*l.* In all such cases the Guardians should be satisfied that the property was unoccupied at the time when the rate was made, so that the liability did not at that period attach to any person. If occupied on the day the rate was made liability attached to the occupier, and if he quitted the premises without paying the rate the liability descended by virtue of the 71st section of the Act upon the subsequent occupier, who, however, has his remedy, being empowered by the proviso to the 78th section, to deduct from his rent the whole of any rate paid by him instead of the primary occupier of the premises.

The arrears under the third head amount to about 330*l.* Although the Act makes no provision for excusing or remitting rate, it must be admitted that in the cases referred to it is almost impossible to recover it. It is to be regretted that the provisions of the 72nd section have not been brought into operation in such cases: it is however probable thrt as long as those provisions depend upon a voluntary arrangement

TABLE C.—Table showing the Quantity of Provisions and Necessaries 1841, their Cost and

Name of Article.	On hand at the Commencement of the Half-Year.			Received during the Half-Year.		
	Quantity.	Cost.		Quantity.	Cost.	
PROVISIONS.						
Potatoes . . . lbs.	6,524	£.	s. d.	617,372	£.	s. d.
Bread . . . ,,	332	10	13 7	177,328 ⁵ / ₈	699	2 9
Oatmeal . . . ,,	28	2	18 9.5	72,884	1,386	10 6.25
New Milk . . . qrts.	..	0	4 6	175,800	418	4 6
Buttermilk. . . ,,	..	..	..	58,540	1,190	6 3
Beef . . . lbs.	..	..	..	14,707	121	19 2
Mutton. . . ,,	..	..	..	1,224	245	2 4
Salt. . . . ,,	1,232	..	..	10,024	33	1 0
	lb. oz.	0	14 10		6	0 0
Tea	0 10	0	3 4	43 0	11	9 4
Sugar.	6 0	0	4 6	154 0	5	18 3
Pepper . . . . .	..	..	..	52 0	3	9 4
Wine bottles	..	..	..	87	11	19 10
Porter (XX) . pints	20	0	3 4	408	3	8 0
Flummery . . qrts.	..	..	..	420	5	5 0
Rice lbs.	..	..	..	245	2	17 3
Total Provisions .	..	15	2 10.5	..	4,144	13 6.25
NECESSARIES.						
Coals tons.	238 ¹ / ₂	188	9 2	334	253	8 0
Turf boxes	..	..	..	110	9	3 10
Candles . . . lbs.	6	0	3 1	1,044	26	16 6
Soap ,,	16	0	3 10.25	3,136	37	16 0
Soda ,,	28	0	3 6	560	3	10 0
Straw cwts.	..	..	..	735	59	14 2
Medicine . . . .	..	..	..	..	96	18 10.5
Leeches . . . .	..	..	..	600	7	6 0
Lamp Oil, Wick, &c.	..	..	..	..	35	19 9
Tow lbs.	..	..	..	336	4	4 0
Starch . . . .	..	..	..	..	0	0 10
Total Necessaries	..	188	19 7.25	..	534	17 11.5
Total Provisions.	..	15	2 10.5	..	4,144	13 6.25
Total Provisions } and Necessaries }	..	204	2 5.75	..	4,679	11 5.75
Total on hand } 29th Sept., 1840 }	..	204	2 5.75			
Total received .	..	4,679	11 5.75			
		4,883	13 11.5			
Total consumed .	..	..	..	..	..	..
Total on hand } 25th Mar., 1841 }	..	..	..	..	..	..
	..	4,883	13 11.5	..	..	..

on hand, received and consumed, during Half-Year ended 25th March,
Average Contract Price.

Consumed during the Half-Year.			On hand at the Close of the Half-Year.			Average Contract Price.		
Quantity.	Cost.		Quantity.	Cost.				
	£.	s. d.		£.	s. d.	s.	d.	
572,630	649	17 10·63	44,742	59	18 5·37	2	7	per cwt.
176,301 $\frac{1}{4}$	1,378	16 10·92	1,359 $\frac{3}{8}$	10	12 4·83	0	7 $\frac{1}{2}$	per 4 lbs.
71,678 $\frac{1}{8}$	411	16 7·6	1,185 $\frac{7}{8}$	6	12 4·4	12	10 $\frac{1}{2}$	per cwt.
175,460	1,188	0 2·5	340	2	6 0·5	0	6 $\frac{1}{2}$	per gall.
58,312	121	9 8	228	0	9 6	0	2	,,
14,622	243	14 0	85	1	8 4	0	4	per lb.
1,224	33	1 0	..	..	..	0	6 $\frac{1}{2}$,,
9,157	6	3 2·66	867	0	11 7·34	29	6	per ton.
lb. oz.			lb. oz.					
39 5 $\frac{1}{2}$	10	9 10	4 4 $\frac{1}{2}$	1	2 10	5	4	per lb.
146 6	5	12 6·38	13 10	0	10 2·62	11	0	per 14 lb.
51 0	3	8 0	1 0	0	1 4	1	4	per lb.
87	11	19 10	..	..	..	2	9	per bottle.
404	3	7 4	24	0	4 0	0	2	per pint.
420	5	5 0	..	..	..	0	3	per quart.
232 $\frac{3}{8}$	2	14 4	12 $\frac{5}{8}$	0	2 11	26	0	per cwt.
..	4,075	16 4·69	..	84	0 0·06			
354	264	13 3·5	218 $\frac{1}{2}$	177	3 10·5	15	2	per ton.
110	9	3 10	..	..	..	1	8	per box.
1,031	26	9 9·84	19	0	9 9·16	6	2	per 12 lbs.
3,105	37	8 6·29	47	0	11 3·96	27	0	per cwt.
560	3	10 0	28	0	3 6	14	0	,,
735	59	14 2	..	..	..	1	7 $\frac{1}{2}$,,
..	96	18 10·5	..	..	..
600	7	6 0	..	..	..	24	4	per 100.
..	35	19 9	..	..	..	3	0	per gall.
336	4	4 0	..	..	..	0	3	per lb.
..	0	0 10	..	..	..
..	545	9 1·13	..	178	8 5·62			
..	4,075	16 4·69	..	84	0 0·06			
..	4,621	5 5·82	..	262	8 5·68			
..	4,621	5 5·82						
..	262	8 5·68						
..	4,883	13 11·5						

TABLE D.—CLOTHING ACCOUNT.

Name of Article.	Quantity.	Price.	Amount.	Total Amount.
		s. d.	£. s. d.	£. s. d.
Balance—Value of Clothing on hand 29th September, 1840 . . . .	..	. .	..	1,101 10 5
Linen received since 29th September.	71 yards	at 0 7½ per yard	1 12 6	..
Ditto ditto	83 "	at 0 5½ "	1 18 0	..
Ditto ditto	187 "	at 0 4½ "	3 14 1	..
Ditto ditto	10,216 "	at 0 6¾ "	287 6 3	..
				294 10 10
Frieze ditto	1,312½ "	at 2 3 "	..	147 13 0
Shoes ditto	311 pair	at 3 6 per pair	54 1 6	..
Ditto ditto	302 "	at 3 9 "	56 12 6	..
				110 14 0
Leather ditto	..	. .	..	74 16 6
Twilled Calico ditto	1,348 yards	at 0 9¾ per yard	..	54 15 3
Ticken ditto	215 "	at 1 1½ "	12 1 10½	..
Ditto ditto	104 "	at 0 8 "	3 9 4	..
Ditto ditto	211 "	at 0 7¾ "	6 16 3	..
Ditto ditto	725½ "	at 0 7½ "	22 13 1½	..
Ditto ditto	630 "	at 0 10½ "	27 11 2	..
Ditto ditto	417 "	at 0 10 "	17 7 6	..
				89 19 3
Grey Calico ditto	1,844½ "	at 0 5 "	38 8 5	..
Ditto ditto	60½ "	at 0 5½ "	1 6 5	..
				39 14 10
Galway Flannel ditto	1,056 "	at 1 0 "	..	52 16 0
Swanskin ditto	225 "	at 1 3.2 "	..	14 5 0
Corduroy ditto	554½ "	at 0 10½ "	24 5 2	..
Ditto ditto	679¾ "	at 0 9¾ "	27 12 0	..
				51 17 2
Worsted ditto	432 lbs.	at 1 7½ per lb.	..	35 2 0
Scotch Caps ditto	50 doz.	at 13 6 per doz.	..	33 15 0
Bengal Stripe ditto	583¾ yards	at 0 7½ per yard	..	18 4 9
Linsey-woolsey ditto	886½ "	at 0 9½ "	..	34 3 5
Cotton Check ditto	962 "	at 0 5 "	..	20 0 10½
Thread, Tapes, Needles, &c. ditto	..		..	15 2 3
				2,189 0 6½
Cost of wear and tear from 29th September to 25th March . . . .	..	. .	..	602 4 1
Balance, value of Clothing on hand on 25th March, 1841				1,586 16 5½

between the parties interested, they will remain a dead letter; for the lessor will not compound in behalf of his tenant while the Guardians forbear from enforcing payment of the rate, and the Guardians will naturally be exceedingly reluctant to institute legal proceedings against such defaulters, for the recovery of such small sums. But it is the bounden duty of the Board of Guardians to proceed, or to direct the collectors to proceed, against the parties whose default constitutes the fourth class of arrears, amounting to 240l.

* * * * *

I have occasion to notice, as on the last occasion, that the weekly collections and lodgments have not been, as they should be, identical. At the close of the half-year, Mr. Gilbert's account showed him in debt to the Union in the sum of 16*l.* 5*s.* 4*d.*, and Mr. Seix, since deceased, was indebted at the time of his death in the sum of 36*l.* 18*s.* 6*d.*: his sureties should forthwith be required to make good the deficiency.

In the Abstract 5*b*, I observe that a small sum (2*l.* 3*s.* 1½*d.*) is entered under the head of *relief by way of loan*: the cases are those of persons compelled to pay for the maintenance of relatives whom they have suffered illegally to become inmates of the workhouse. It is to be hoped that the principle sanctioned by law, and thus practically established, that natural relations must discharge their bounden duties, will be more extensively acted on. Under the head of *other receipts*, it was to be expected that some entry would be found of the proceeds of the sale of oakum picked in the workhouse: it appears, however, that only a very trifling sale of oakum has been effected, though the cost of the material has been considerable.

* * * * *

There appears to have been no account kept of the produce of your garden, which ought to have realized a considerable sum: the master of the workhouse should be directed to bestow special attention upon this department, both as a source of profit, a means of supplying vegetables for the hospital, and also as affording healthy and most useful employment to the partially infirm men, and the older boys.

The sum of 632*l.* 2*s.* 3½*d.* entered as received from the Government, is the payment made on account of the maintenance and clothing of such paupers as were formerly inmates of the House of Industry. The sum due on the 25th March from the same institution for the preceding half-year is 675*l.* 16*s.* 4¼*d.* The increase arises from the increased supply of clothing.

With reference to the disbursements, it is enough to refer you to my last report for an explanation of the principle on which the several expenses under the heads of *Maintenance* and *Establishment* are respectively charged upon the separate electoral divisions of the Union.

Table E. (page 384) shows the number of days with which each electoral division has been charged, and the expense thereby accruing to each, in respect to maintenance and clothing.

It will be found, upon comparing the establishment charges with those of the preceding half-year, that a satisfactory reduction has been effected: the amount for the half-year ended 29th September, 1840, was 3826*l.* 6*s.* 2½*d.*; that for the half-year ended 25th March, 1841, 1713*l.* 1*s.* 8¾*d.*, a difference of 2113*l.* 4*s.* 5¼*d.* An equal reduction is observable in the miscellaneous expenses: for the former half-year the amount was 756*l.* 7*s.* 9¼*d.*, for the latter 309*l.* 9*s.*,—a difference of 446*l.* 18*s.* 9¾*d.* The particulars of these expenses are set out in Table G. (p. 385.)

TABLE E.—FRAMED from the Weekly Relief List and Maintenance Account, showing of each Electoral Division, and the Total Cost of Maintenance

Names of Electoral Divisions.	Number of Days in the															
	1st Week.	2nd Week.	3rd Week.	4th Week.	5th Week.	6th Week.	7th Week.	8th Week.	9th Week.	10th Week.	11th Week.	12th Week.	13th Week.	14th Week.	15th Week.	16th Week.
Government .	1160	1619	1617	1611	1598	1591	1577	1569	1568	1564	1551	1543	1523	1503	1489	1460
North City .	5137	7288	7384	7574	7833	8028	8246	8459	8598	8770	8816	8891	8819	8951	9182	9630
Coolock . .	50	70	70	70	70	70	70	70	70	70	76	77	77	77	77	77
Clontarf . .	25	35	31	28	26	21	28	28	28	28	28	28	20	35	35	35
Finglass . .	45	50	49	42	42	42	42	63	63	70	70	70	74	84	84	84
Blanchardstown	40	56	56	54	49	49	56	84	86	62	56	56	56	56	56	56
Drumcondra .	5	7	14	7	7	7	7	7	27	35	40	42	42	42	56	70
Castleknock .	10	14	14	14	35	35	35	35	48	56	56	54	49	49	49	49
Glassnevin .	10	21	21	21	28	35	35	47	49	49	56	56	56	51	49	49
Howth . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7
Union at large	70	99	110	119	126	175	179	210	221	233	267	303	308	338	401	417
Total days for each Week }	6552	9259	9366	9540	9834	10053	10275	10572	10758	10937	11019	11120	11034	11186	11478	11934

The following Table exhibits the Establishment Charges apportioned to the several Divisions, and distinguished under separate principal heads, such as Salaries, Stationery, and the like:—

TABLE F.—SHOWING the Establishment Charges, distinguishing them under different Heads.

Electoral Divisions.	Salaries.	Books, Printing, and Stationery.	Advertisements	Furniture and Utensils.	Bedding.	Rent, Repairs, Valuation, and other Expenses.	First Instalment of Exchequer Loan.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
North City .	325 13 2½	60 11 1	42 14 4	194 16 11½	92 2 3½	310 1 8½	200 9 2	1226 8 9
Coolock . .	14 14 11½	2 14 10	1 18 8½	8 16 5½	4 3 5	14 0 10	9 1 6½	55 10 8½
Clontarf . .	10 7 8	1 18 7½	1 7 3	6 4 3	2 18 9	9 17 9	6 7 10	39 2 1½
Finglass . .	20 7 5	3 15 9	2 13 5½	12 3 9½	5 15 3	19 7 11½	12 10 9½	76 14 4½
Blanchardstown	19 3 1½	3 11 3	2 10 3	11 9 3	5 8 4½	18 4 9½	11 15 10	72 2 10½
Drumcondra .	17 2 0½	3 3 7½	2 4 10½	10 4 7½	4 16 9	16 5 8	10 10 6½	64 0 8½
Castleknock .	20 8 5½	3 15 11½	2 13 7	12 4 4½	5 15 6½	19 8 11	12 11 5	76 18 2½
Glassnevin .	17 14 5	3 5 10½	2 6 6	10 12 0½	5 0 3	16 17 5½	10 18 2	66 14 8½
Howth . . .	9 6 5	1 14 8	1 4 5½	5 11 6½	2 12 8½	8 17 5½	5 14 8½	35 1 11½
	454 17 7½	84 11 7½	59 13 4	272 3 3	128 13 4	433 2 6½	280 0 0	1713 1 8½

the Aggregate Number of Days in each Week passed in the Workhouse by the Paupers and Clothing chargeable to each Division, for the Half-Year.

House in each Week.											Cost of Maintenance	Cost of Clothing.	Total Cost of Maintenance and Clothing.
17th Week.	18th Week.	19th Week.	20th Week.	21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.	Total days for the Half-Year.			
1456	1448	1430	1419	1408	1401	1393	1393	1386	781	38061	£. s. d. 590 0 8½	£. s. d. 79 5 10½	£. s. d. 669 6 7½
9962	10273	10457	10621	10692	10688	10631	10632	10420	5988	231990	3596 8 0	483 6 3	4079 14 3
77	77	77	77	71	77	77	77	77	44	1872	29 0 5	3 18 0	32 18 5
42	42	35	35	35	35	35	42	37	20	827	12 16 5	1 14 5½	14 10 10½
84	77	77	84	84	84	84	93	99	52	1792	27 15 7½	3 14 8	31 10 3½
56	59	63	63	63	63	63	63	63	36	1520	23 11 3½	3 3 4	26 14 7½
98	93	93	98	119	126	126	126	105	57	1466	22 14 6½	3 1 1	25 15 7½
56	61	63	80	91	91	91	91	91	56	1373	21 5 8½	2 17 2½	24 2 10½
42	47	49	39	42	42	42	42	42	28	1048	16 4 11	2 3 8	18 8 7
14	14	14	14	12	7	7	7	7	4	107	1 13 2	0 4 5½	1 17 7½
455	515	512	589	578	589	581	643	611	353	9002	139 11 0½	18 15 1	158 6 1½
12342	12711	12875	13119	13195	13203	13130	13209	12938	7419	289,058	4481 1 9½	602 4 1	5083 5 10½

TABLE G.—ELECTION, LAW, and other EXPENSES, distinguished under different Heads.

Electoral Divisions.	Expenses of Collection.	Expenses of Valuation.	Expenses of Rate-books.	Coffins.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
North City	113 6 11½	140 0 0	21 0 0	8 14 3½	283 1 3½
Coolock	0 3 10½	. .	. .	. .	0 3 10½
Clontarf	0 5 1	. .	. .	. .	0 5 1
Finglass	4 5 7	. .	. .	. .	4 5 7
Blanchardstown	8 8 11½	. .	. .	. .	8 8 11½
Drumcondra	0 7 0½	. .	. .	. .	0 7 0½
Castleknock	5 13 6½	. .	. .	. .	5 13 6½
Glassnevin	0 9 9½	. .	. .	. .	0 9 9½
Howth	0 4 0½	. .	. .	. .	0 4 0½
Government . . . . .	. .	. .	. .	6 9 9½	6 9 9½
Total	£ 133 4 11	140 0 0	21 0 0	15 4 1	309 9 0

FORM 4.—ABSTRACT, showing the Number of Paupers relieved, the Number and Cost of
25th March,

Electoral Divisions.		Number of Paupers relieved, as per Relief List									
		Aged and Infirm, or permanently disabled.		Orphans and Destitute Children under 15.	Insane Persons, Lunatics, and Idiots.		Illegitimate Children under 15, with their Mothers.		Widows and Women whose Husbands have deserted them, or are transported, having a Child or Children under 15 dependent on them.		
		Adults.			Children under 15.	Males.	Females.	Mothers.	Children.	Mothers.	Children.
		Males.	Females.								
Government	66	96	..	1	..	..	2	2	118	250
North City	179	318	3	225	1	..	2	2	..	..
Coolock	3	..	..	8	..	..	..	..	..	..
Clontarf	2	5	..	1	..	..	..	..	1	1
Finglass	6	1	..	..	..	..	..	..	1	3
Blanchardstown . . . .	..	1	..	2	..	..	..	..	1	1
Drumcondra	2	1	..	1	..	..	..	..	..	..
Castleknock . . . .	..	1	..	2	..	..	..	..	..	..
Glasnevin	2	2	..	3	..	..	..	..	..	..
Howth . . . .	..	..	..	..	..	..	..	..	14	28
Union at large	7	10	..	4	..	..	..	..	..	..
Total	267	435	3	247	1	..	2	2	135	283	

Paid Officers, Assistants, and Servants of the Union.		
Name.	Office.	Salary per Annum.
		£. s. d.
James H. Crean	Clerk of the Union	100 0 0
James Reid	Master of Workhouse	80 0 0
Catherine Esmonde	Matron of ditto	40 0 0
Rev. A. S. Adamson	Protestant Chaplain	50 0 0
Rev. D. B. Delaney	Roman Catholic ditto	50 0 0
James F. Duncan	Physician	60 0 0
Frederick Kirkpatrick	Surgeon	60 0 0
Gerard Browne	Apothecary	60 0 0
Christopher Betty	Assistant Master	50 0 0
Maria Esmonde	Assistant Matron	15 0 0
John M'Gowan	Schoolmaster	26 0 0
Mary M'Gowan	Schoolmistress	20 0 0
Ellen M'Kiernan	Laundress	15 0 0
Catherine Fanning	Superintendent of Children	10 0 0
Catherine Clinton	Hospital Nurse	10 0 0
Stephen Stratford	Gate Porter	26 0 0
Mathew Humphrys	Cook	15 0 0
Thomas J. Keady	Ward Master	8 0 0
Mark Fay	Ditto	8 0 0
Alexander Scarfe	Ditto	8 0 0
Peter Murphy	Ditto	8 0 0
Charles Frankly	Gardener	18 10 0
William Hickey	Master Tailor	40 0 0
Patrick Sullivan	Master Shoemaker	40 0 0
Robert Scully	Barber	26 0 0
Total		£843 10 0
Francis Bradshaw	Collector in the City E. D. . . .	14 per Cent.
Edward Brennan	Ditto ditto	14 ditto
John Cogan	Ditto in Rural Divisions	24 ditto
Thomas Gilbert	Ditto ditto	24 ditto

JOHN BARLOW, *Chairman.*

migrants, and the Relief administered by way of Loan, during the Half-year ended the 31st.

Register.			Total Relieved.						Expenditure.			
Destitute through Sickness or Accident.			Destitute through other causes.			Adults.			Children under 15.	Numbers and Cost of Persons Emigrating.		Amount of Relief advanced, by way of Loan, under 55th section of Irish Poor Relief Act.
Males.	Females.	Children under 15, dependent on them.	Males.	Females.	Children under 15 dependent on them.	Males.	Females.	Total.		Number.	Cost.	
..	23	46	..	89	142	1	232	..	..	..
..	250	564	167	429	1002	648	2079	..	..	..
..	1	1	..	4	1	8	13	..	..	..
..	1	2	..	3	7	1	11	..	..	..
..	6	3	2	12	5	3	20	..	..	..
..	2	5	4	2	7	9	18	..	..	..
..	4	2	6	6	4	8	18	..	..	..
..	1	5	5	1	6	7	14	..	..	..
2	2	1	..	6	3	3	12	..	..	..
1	1	1	..	1	2	..	..	..
3	31	35	28	41	59	60	160	..	..	..
6	321	664	213	594	1236	749	2579	..	..	..

Average Weekly Cost per Head.		Number of Paupers at Commencement of the Half-year.	Number of Births in the Half-year.	Number admitted during the Half-year.	Number discharged during the Half-year.	Number of Deaths in the Half-year.	Number of Paupers at the end of the Half-year.
Food and Necessaries	s. d.	1,317	12	1,250	532	199	1,843
Clothing	0 3½						
Total. . . .	2 5½						

NOTE.—Wives and children (though able-bodied) of aged and infirm men, must be entered in the columns for females and children, under the heading “Aged and Infirm, or Permanently Disabled.” Wives and children (though able-bodied) of men “Destitute through Sickness or Accident,” must be entered in the columns for females and children, under that heading. Wives and children of Insane Persons, Lunatics, and Idiots, must be entered in the columns for females and children, under the heading “Destitute through other causes.”

A true Abstract from the Relief Books, Medical Returns, and the Ledger of the North Dublin Union, on this the 25th day of March, 1841.

J. H. CREAM,
Clerk to the Board of Guardians.

This Abstract has been submitted to me, together with the Relief Books, Medical Returns, and the Ledger, with which I have compared it, and I hereby certify that the items it contains are correctly abstracted therefrom.

North Dublin Union, the 13th day of July, 1841.

RICHARD HALL, Auditor.

NOTE.—This Abstract, when signed by the Auditor, is to be sent to the Poor Law Commissioners, and the Clerk is to make a duplicate, which shall also be attested by the Auditor, for the use of the Board of Guardians. A copy is to be furnished by the Clerk to every member of the Board of Guardians.

FORM 5 a.—HALF-YEARLY ABSTRACT of the separate Accounts of each Electoral

Names of Electoral Divisions.	Amount of previous Rate uncollected at commencement of Half-year.	Date of Rate for the current Half-year at 7½d. in the Pound.	Net Annual Value of all Property Rated.
	£. s. d.		£. s. d.
North City . . .	923 12 11	25th Sept., 1840.	286,102 1 0
Coolock	16 17 1	. .	. .
Clontarf. . . .	35 16 1½	. .	. .
Finglass. . . .	242 4 11½	. .	. .
Blanchardstown .	17 18 9½	. .	. .
Drumcondra . .	39 17 7½	. .	. .
Castleknock . .	151 6 10½	. .	. .
Glassnevin . . .	42 2 5	. .	. .
Howth	21 4 0½	. .	. .
Total . .	1,491 0 9½	. .	286,102 1 0

FORM

Names of Electoral Divisions.	Receipts on Account of each Electoral Division.					Balance due to Treasurer at close of last Half-year.
	Balance in Treasurer's hands from last Half-year.	Amount of Poor Rate Collected.*	Repayment of Relief by way of Loan.	Other Receipts, if any.	Total.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
North City . .	. .	7,556 12 2½	0 5 0	17 0 4½	7,573 17 7	470 3 6
Coolock . .	78 5 8	7 16 0	. .	0 15 5	86 17 1	. .
Clontarf. . .	34 3 2	10 2 11½	. .	0 10 10½	44 17 0	. .
Finglass. . .	. .	41 4 1	. .	1 1 2½	42 5 3½	85 6 2
Blanchardstown	118 8 3	17 18 9½	. .	1 0 0½	137 7 1	. .
Drumcondra .	90 4 6½	14 1 10½	. .	0 17 10½	105 4 3½	. .
Castleknock .	11 14 8½	17 2 11½	. .	1 1 4½	29 19 0½	. .
Glassnevin . .	96 19 10	19 11 7½	1 18 1½	0 18 6½	119 8 1	. .
Howth . . .	51 9 7½	8 1 1½	. .	0 9 9	60 0 6½	. .
Government .	. .	. .	. .	632 2 3½	632 2 3½	632 2 3½
Total. . .	481 5 9½	7,692 11 7½	2 3 1½	655 17 8½	8,831 18 3½	1,187 11 11½

* This Amount is shown

A true Statement of Receipts and Payments on account of the several Electoral Divisions of the North Dublin Union, made this 25th day of March, 1841.

J. H. CREAN, Clerk to the Board of Guardians.

** This Abstract, signed by the Chairman, is to be sent to the Poor Law Commissioners; and a Duplicate every Member of the Board.

Division in the Union for the Half-year ended 25th March, 1841.

Amount of Rate thereon.	Amount of Rate to be collected.	Amount collected.	Amount remaining uncollected.
£. s. d.	£. s. d.	£. s. d.	£. s. d.
8,940 13 9½	9,864 6 8½	7,556 12 2½	2,307 14 5½
. . .	16 17 1	7 16 0	9 1 1
. . .	35 16 1½	10 2 11½	25 13 2
. . .	242 4 11½	41 4 1	210 0 10½
. . .	17 18 9½	17 18 9½	. . .
. . .	39 17 7½	14 1 10½	25 15 8½
. . .	151 6 10½	17 2 11½	134 3 11
. . .	42 2 5	19 11 7½	22 10 9½
. . .	21 4 0½	8 1 1½	13 2 11
8,940 13 9½	10,431 14 6½	7,692 11 7½	2,739 2 11½

5 b.

Expenditure on Account of each Electoral Division.					Balance at close of Half-year.	
Clothing and Maintenance of Paupers.	Proportion of Establishment Charges.	Amount expended on Maintenance of Non-resident Paupers.	Valuation, Collection, and other Expenses.	Total.	In favour of Electoral Division.	Against Electoral Division.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
4,079 14 3	1,226 8 9½	113 6 8½	283 1 3½	6,172 14 6	1,401 3 1	. . .
32 18 5	55 10 9	5 2 7½	0 3 10½	93 15 8½	. . .	6 18 7½
14 10 10½	39 2 1½	3 12 3½	0 5 1	57 10 4	. . .	12 13 4
31 10 3½	76 14 3½	7 1 9½	4 5 7	204 18 1	. . .	162 12 9½
26 14 7½	72 2 11	6 13 4	8 8 11½	113 19 10	23 7 3	. . .
25 15 7½	64 8 0½	5 19 0½	0 7 0½	96 9 9	8 14 6½	. . .
24 2 10½	76 18 2½	7 2 1½	5 13 6½	113 16 9½	. . .	83 17 9
18 8 7	66 14 8	6 3 4	0 9 9½	91 16 4½	27 11 8½	. . .
1 17 7½	35 2 0	3 4 10½	0 4 0½	40 8 6½	19 12 0	. . .
669 6 7½	. . .	. . .	6 9 9½	1,307 18 8½	. . .	675 16 4½
4,924 19 9	1,713 1 8½	158 6 1½	309 9 0	8,293 8 7	1,480 8 7	941 18 10½

also in Column 7, Form 5 a.

I hereby certify that this Statement of Receipts and Payments of the several Electoral Divisions in the North Dublin Union is correct.

Dated 13th day of July, 1841.

Richard Hall, Auditor.

cate, signed by the Auditor, is to be kept for the Board of Guardians, and a copy delivered by the Clerk to John Barlow, Chairman.

It only remains to direct your attention to the following Table:—

TABLE H.—Balance Sheet for Half-year ended 25th March, 1841.

UNION.	Dr.		CONTRA.		Cr.	
	£.	s. d.			£.	s. d.
To amount of Rate collected	7,692	11 7½	By Invoice Account		4,679	11 5½
To other Receipts	25	18 6½	By Clothing Account		1,987	10 11½
Ditto	632	2 3½	By Establishment Account		1,572	18 0½
Balances against Messrs. Delany and Brennan	19	3 0½	By other Expenses		309	9 0
Total Income for the Half-year	8,369	15 6¼	By Balance from last half-year		2,031	2 2
Balance against the Union	1,310	15 3¼				
	9,680	10 9¾	Total Liabilities for the Half-year		9,680	10 9¾
To Amount of Bills due	1,953	17 5½	By Balance against Electoral Divisions, as per Abstract		941	18 10¾
To Balance in favour of Electoral Divisions.	1,480	8 7	By Clothing on hand		1,586	16 5¼
To Fractions in Bills not paid by Treasurer	0	0 7	By Provisions and Necessaries on hand		262	8 5¾
			By Treasurer, Balance against him		589	18 11
			By Collectors, Balances against them		53	3 10
			Errors in Fractions		0	0 0½
	3,434	6 7½	Total of Balance Account in Ledger		3,434	6 7½
To Amount of Bills due	1,953	17 5½	By Clothing on hand		1,586	16 5¼
Difference of Balance in favour of Union, as shown by Abstract 5 b.	598	9 8¼	By Provisions and Necessaries on hand		262	8 5¾
Fractions in Bills not paid, struck out	0	0 7	By Treasurer, Balance against him		589	18 11
			By Collectors, Balances against them		53	3 10
			By Errors in Fractions		0	0 0½
Total Liabilities on 25th March, 1841	2,492	7 8¾	Total Assets on 25th March, 1841		2,492	7 8¾

In the preceding Table you will find the balance sheet exhibiting the charge and discharge of the Union funds. It appears that at the close of the half-year there was due to various tradesmen the sum of 1953*l.* 17*s.* 5*d.*, together with 7*d.* for fractions struck off from bills when paid, while there was due from the treasurer the sum of 589*l.* 18*s.* 11*d.*, and from two of the collectors 53*l.* 3*s.* 10*d.*; so that the ultimate balance against the Union was 1310*l.* 15*s.* 3½*d.*

I have the honour, &c.

RICHARD HALL, *Assistant Commissioner and Auditor.*

III. REPORT on the AUDIT of the ACCOUNTS of the LIMERICK UNION ;
up to MICHAELMAS, 1841.—By W. H. T. HAWLEY, Esq., *Assistant
Commissioner and Auditor.*

GENTLEMEN, *Limerick, January 14, 1842.*

HAVING completed the audit of the accounts of the Limerick Union for the half-year ended September 29, 1841, it becomes my duty to lay the following statement before your Board.

The period embraced by the audit extends from the formation of the Union to the above date ; the items of the expenditure previously to the opening of the workhouse on the 19th of May last will therefore be found to be purely establishment charges.

On examining the several books I found all those in use which are directed to be provided by the order of the Poor Law Commissioners, but I discovered certain omissions and irregularities in the mode of keeping them, to which I consider it necessary to direct the attention of your Board. Several of the parish-wardens who attended the audit reported that they had not been supplied with the Application and Report Books : this appears to have occurred more from the difficulty which the clerk experienced in transmitting them to the several wardens than from intentional neglect on his part, but the omission, caused as it may be, is a serious one, and calculated to frustrate a due inquiry into the cases of such paupers as may have been provisionally admitted into the workhouse during the week, under orders from the parish-wardens. At the examination of these persons before the Board, it may probably frequently happen that no Guardians from the electoral divisions in which they are resident may be present : in such case the only information on which the Board can safely depend will be the particulars entered by the parish-wardens in the " Application and Report Book ;" and if this evidence of the circumstances of the paupers is wanting, many may be permitted to enter the house who actually possess no admissible claim to relief, by which a serious injury will be inflicted on the rate-payers. It is frequently stated that even when these books have been supplied, a difficulty exists in securing their weekly return to the Board. To this it may be replied, that although the order of the Commissioners does not make it imperative upon the wardens to be present at every meeting of the Board, still the Guardians have the power of compelling their attendance whenever it may be deemed necessary ; and if arrangements cannot be made with them for transmitting their books by the

hands of the Guardians of their electoral divisions, or through some other approvable channel, such attendance should be insisted on.

The entries in the Visitors' Book prove the visits of the committee to have been constant and regular, and their attention to the condition and wants of the paupers unremitting: to this punctual discharge of their duties is owing the order and regularity which generally prevail throughout the establishment; and unless the supervision of the workhouse, its offices and its inmates be steadily persevered in, discipline will inevitably be relaxed, and abuses will creep in which it will be found extremely difficult hereafter to eradicate.

The Minute Book does not exhibit with sufficient accuracy the details of the various accounts brought under the weekly notice of the Guardians, and the financial portion of the minutes are so intermingled with the entries of the general business of the Board as to make a reference to any particular item tedious and difficult: to remedy this I have to recommend that in future the money accounts should be entered in a distinct folio on the dexter side of the book, and the general business of the Board on the sinister.

The minutes of proceedings of the various committees are entered in the Minute Book: this practice is irregular, and a book should in future be appropriated exclusively to that purpose.

No entries appear as to the Master's Account Books having been authenticated by the clerk and submitted to the Board of Guardians for their inspection, as required by the following order of the Commissioners (Section 1, paragraph 10 of the order for keeping the workhouse accounts):—"And we do further order that previous to the hour appointed for the Guardians to assemble at their meeting, the clerk shall ascertain the accuracy of the several entries made by the master of the workhouse in the Weekly Relief List (Form 10 A), and Abstract (Form 10 b); and the Provision Check Account (Form 11); and Provision Receipt and Consumption Account (Form 12). And the clerk shall compare such entries with the entries in the Minute Book, and having authenticated the correctness of the same by affixing his signature thereto, he shall exhibit all the said books to the Board of Guardians at every such meeting." Unless this order is strictly complied with, it will be impossible to carry on the financial business of the Union with the exactness which is requisite in a complicated system of book-keeping.

The Application and Report Book requires in many instances the number of the paupers, the dates of admission, and the signatures of the chairman and clerk, to render the entries complete. In the Inventory Book no entries have been made.

With these exceptions the whole of the clerk's and master's books appear to be correctly kept.

The state of the collectors' accounts (with the exception of those of Mr. Hackett) is very unsatisfactory. The order of the Commissioners which directs them to pay over to the treasurer weekly, and whenever the sum in their hands shall amount to £50, all moneys collected by them, appears to have been entirely disregarded; and I have reason to believe, that had a due degree of firmness and activity been exhibited on their parts at the commencement of their duties, the payment of the rates would have been promptly and willingly acceded to by the rate-

payers. The large amount of rate left uncollected at the end of the half-year affords strong evidence of their neglect of duty in this respect ; and many of the rate-payers, I am informed, have never been personally required to pay the amount of their dues, the collectors trusting to the chance of meeting with them at a fair or market, in order to save themselves the trouble of calling upon them at their respective residences. The legal proceedings which have recently been instituted against defaulters have, I understand, had the effect of compelling a more prompt and general payment of the rate, so that in future the collectors will have no excuse for their remissness in its collection on the ground of opposition ; and to ensure regularity in their payments to the treasurer, they should be compelled to attend the Board regularly every week with their account-books, and receive the instructions of the Board of Guardians as to proceedings against defaulters, and other matters connected with the discharge of their duties. Difficulty in some cases, and doubt in others, is frequently expressed by the collectors as to the recovery of the rate from certain classes of defaulters. These may be ranked under four heads : 1st. Those who are exempted from the payment of the rate on legal grounds. 2nd. Owners of unoccupied property. 3rd. Occupiers too poor to pay the rate, and having no property on which distraint could be made. 4th. Defaulters who wilfully refuse or neglect to pay the rate. Before proceeding to show the manner in which these several parties should be dealt with, I would observe that the valuation is a record of the value of all the rateable property in the Union, and quite distinct from the rate, and although the valuator (as he is bound to do) may register every species of rateable property in the valuation schedules, it does not follow that it will be proper to include all the tenements in the rate. For instance a house unoccupied at the time of making the rate is exempted, on the ground that no beneficial occupancy exists to render it rateable, though on the other hand it would be quite proper to insert it in the valuation schedule, estimated at the net annual value, or at the rent at which one year with another it would be reasonably expected to let from year to year to a solvent tenant. As regards the 1st head : in revising the valuation the valuator should be careful to omit all those cases where a legal exemption can be clearly shown, and if any doubt exists it would be proper to obtain professional advice to enable him to correct his entries. By this means the number of objections to the valuation, and appeal, against the rate, would be materially lessened, and the amount of apparent arrears would be reduced. 2nd. Property unoccupied at the time of making the rate, as I stated above, is exempted, and should not be brought into the rate ; and where a rate has been made under such circumstances it should be remitted. Under the 3rd head are included those rate-payers who are too poor to pay, and have no effects on which distraint could be made for the recovery of the rate. No law exists for the excusing of the rate ; but as it will be impossible to levy it from defaulters who are in a state of pauperism, orders should be given to the collectors not to proceed against those who are obviously in such reduced circumstances as to render any attempt at its recovery, either by distraint or otherwise, impracticable. The fourth class are those who wilfully neglect or refuse to pay the rate : against these the collectors should be directed to take legal proceedings, either under the

warrant signed by the Board of Guardians, by a warrant obtained from a magistrate, or by means of civil process. It will be advisable that the collectors, some time previously to the close of the half-year, should make a report of the names and circumstances of all the defaulters in their several districts, which may be presented to the Board of Guardians for their decision in each case, in a form similar to that shown in Table A.

TABLE A.—Showing the number of Defaulters in the Payment of the Poor Rate for the Half-year ending 1850-51, with the Causes of Default, and the Decision of the Board of Guardians thereon.

Number in Rate Book.	Name.	Description of Property.	Net Annual Value.	Rate at $d.$ in the Pound.	Arrears.	Occupiers claiming Legal Exemptions.	Unoccupied Property.	Occupiers too Poor to pay, and having no Effects.	Occupiers who have refused or neglected to pay the Rate.	Decision of Board of Guardians, and Instructions to the Collectors.

One of the most important Committees appointed by your Board is that of Finance, whose meetings, I regret to observe, have been very irregular. Upon the vigilant discharge of the duties of this body will mainly depend the accurate working of the accounts of the Union: it will be their care, previously to the meeting of the Board, to examine all bills presented for payment by the clerk, master, or other officer, to ascertain that the charges are correct, and that the terms of agreement with the contractors have been complied with: they will inspect the several accounts opened in the ledger, check the collectors' and treasurer's accounts, and Report to the Board upon all matters relating to the revenue and expenditure of the Union. Your rules for regulating the proceedings of the Committee are so ably and clearly framed, that they only require due application to produce the effect for which they were intended.

Amongst the Tables which will appear in this Report, the first to which I beg to draw your attention is the Abstract, Form 4, showing the number of paupers relieved in the workhouse since the opening of the house on the 19th of May last. From the statements it contains, it appears that the number who have been admitted into the house from that period up to the 29th of September last, amounts to 1688, of whom 549 were discharged, 34 died, and 1109 were remaining at the end of the half-year. About one-third the number of paupers who were admitted into the house during the half-year are thus proved to have left it, which is probably attributable more to the season of the year, when hay-making and other avocations offered employment, than to the want of inducement to remain, offered by the superior

comforts of the institution, as compared with the condition of the inmates in their own habitations: the fact, at all events, proves that a large class took advantage of that relief which was intended to be afforded only temporarily in the workhouse, and made it a refuge from destitution only so long as circumstances prevented them from depending upon their own exertions for support.

The deaths are few in proportion to the numbers received into the workhouse, and the cases are chiefly those of old age and chronic disease. From the nature of those establishments, a large proportion of infirm and bed-ridden inmates will constantly be their occupants. Of these cases, which are generally permanent, the returns of the medical officers for the most part consist, and the hospital reports exhibit no statement of infectious or dangerous disease. The house, since the period of its opening for the reception of the poor, has in fact been remarkably healthy, and the medical relief to the sick has been administered in a manner highly creditable to the medical officers, whose time and labour have been unsparingly bestowed on their professional duties.

On referring to the different classes of paupers exhibited in the Form, it is impossible not to be struck with the disproportionate number of that class for whose relief the workhouse is principally provided, namely, the aged and infirm: it amounts to only 263, and of these the sexes are nearly equally divided. The lunatics and idiots are 56 in number; adults destitute through sickness or accident, 68; children of all classes, 666; leaving 639 able adults of both sexes, capable of obtaining a livelihood by their own industry. On a more minute examination of the classes, 219 orphans and destitute children will be observed, many of whom have doubtless been driven to seek an asylum in the house, from the withholding of the usual county presentments, by which they have hitherto been supported; but the total number is so great as to lead to the belief that others have been palmed upon the Board as orphans whose parents are still actually in existence. Much caution will be necessary in the administration of relief to this class, and inquiry and discrimination will alone prevent the workhouse from becoming an hospital for foundlings, and thus re-opening an incentive to vice and immorality, which has happily received a check by the suppression of those establishments.

The class of mothers with illegitimate children is small, and I have derived much satisfaction from observing that your Board have in all cases discouraged this species of immorality by refusing relief, where practicable, to the claimant under such circumstances.

The widows and women whose husbands are alleged to have deserted them constitute a very numerous class. In the administration of relief to the latter, the cases which come under examination before the Board cannot be too closely watched, or the circumstances of the applicants too minutely inquired into.

I have but too frequently been witness to the gross prevarication and barefaced attempts at imposition practised by these persons, when attending the different Boards in the district under my charge, and I am convinced that every advantage will be taken of that kind and benevolent feeling which naturally throws the shield of protection over deserted and defenceless females, as well as of the difficulty of tracing the parties

actually liable for the relief afforded, to throw wives and children in wholesale numbers into the workhouse, to be supported at the public expense, whilst the husbands and fathers are improvidently dissipating their earnings, or living on the charity obtained by mendicancy.

In the Limerick workhouse, I doubt not that there are at the present time able-bodied women with families, whose husbands are known to be living in the neighbourhood; and though the evil is now in a great measure checked by the vigilance of your Board, still it appears but justice to the rate-payers, and a vindication of the law, that a remedy should be applied retrospectively, and that wherever a case of this nature can be clearly established, the parties should be discharged from the workhouse.

It will be in the recollection of your Board that I called your attention to this dangerous evil at a very early period of the administration of relief, when a committee was appointed (with which I had the honour of acting), and the cases of many of the women who were alleged to be deserted by their husbands were investigated and reported to your Board, the result of which was the dismissal of many of them.

The Committee, however, from stress of business, discontinued its labours before the object which brought it into existence had been fully attained; but the desired effect may still be produced by a resumption of its labours, a point which I beg to recommend to the serious and early attention of your Board.

Of the illegality of relief under such circumstances there can be no question, since the husband, who is liable for the relief afforded to his wife or child, cannot legally separate his condition from theirs; and the moral tendency of such a proceeding is to subvert that mutual dependence, and that identity of interest between husband and wife, and parent and child, which are inculcated and enforced alike by the social duties of society, by religion, and by the law.

Under the head of "Destitute from other causes" are included all the able-bodied paupers, of whom the females exhibit a large majority over the males, the number of the former being 321, of the latter 234.

This disparity is, I believe, chiefly attributable to insufficiency of hard work, and to a more liberal diet and greater general comforts allowed to females in the workhouse than they are able or accustomed to obtain in their own dwellings. A woman who has been inured to hard labour in the field, or domestic drudgery in a town, will too often, it may be feared, find her condition altered for the better, when she is only required to card or spin a small portion of wool, to make or mend the clothing of the establishment, or attend on some of the younger children; and such is the employment of the greater portion of the able women now receiving relief in the workhouse. Unless some employment of a more laborious and less inviting nature be devised, I have no hesitation in stating my opinion that the present inmates of this class will remain a dead weight upon the rate-payers, there not being sufficient stimulus to induce them to seek an independent livelihood by their own exertions; and the workhouse may become a permanent receptacle for the idle, instead of being applied to its legitimate purpose of a temporary refuge from destitution. Such will be the certain result of rendering the condition of this or any other class of paupers

in the workhouse more eligible than a course of honest labour in an independent state of life out of it.

I am informed that in some of the Union workhouses many of the robust and healthy female able-bodied paupers are set to breaking stones, and as this is an occupation at which female children are frequently employed by their parents out of the house, no objection can exist to the female inmates being employed in the same manner.

To render the labour more easy, stones partially broken by the male paupers might be supplied to them to reduce to the state of fine gravel. Oakum-picking should also be provided, an employment of the efficiency of which your Board have had an opportunity of judging.

Levelling the workhouse ground, breaking stones, and assisting in the erection of the boundary walls, and other contemplated additions to the workhouse, will find sufficient employment for all the male paupers for a time; but as a general rule, their work should be meted out to them by task or measure, as far as is practicable, and no meal allowed to be taken till the work is fairly and properly performed.

The boys are very properly employed in stone-breaking, gardening, and various trades; the girls in household work, making and mending the clothing, by which a considerable saving is effected to the Union, knitting and other avocations calculated to fit them for service, and render them useful and industrious members of society on quitting the house; and the schools generally, both with regard to mental and industrial training, are in a state highly creditable to the committee, to whom their management has been intrusted.

In the column headed "Number and cost of persons emigrating" no entries appear: it will, however, be worthy the future consideration of your Board, whether the provisions of the 51st section of the Poor Relief Act might not be extensively applied, with advantage to the rate-payers, not only to the present able-bodied inmates of the workhouse, but to all those whose pauperised condition, out of it, makes it probable that they may hereafter become applicants for relief: this remark, it is obvious, will apply particularly to the Limerick electoral division.

Relief by way of loan does not appear to have been granted in any instance under the 55th section of the Act, but it is desirable that effect should be given to this provision wherever practicable.

The same Form shows the number of paupers chargeable to the respective electoral divisions of the Union, as entered in the register directed to be kept by the master of the workhouse.

Those charged to the Limerick electoral division are the most numerous, as was to be apprehended from its connexion with a city having a large pauperised population. In the remaining divisions they appear to be fairly distributed according to general circumstances; and from the divisions of Murroe and Doone not a single pauper has been hitherto admitted into the workhouse.

FORM 4.—LIMERICK UNION. ABSTRACT, showing the Number of Paupers Relieved, during the Half-Year

Number of Paupers Relieved as per Relief										
Electoral Divisions.	Aged and Infirm, or permanently Disabled.			Orphans and Destitute Children under 15.	Insane Per- sons, Lunatics and Idiots.		Illegitimate Children under 15, with their Mothers.		Widows, and Women whose Husbands have deserted them or are Transported, having a Child or Children under 15 dependent on them.	
	Adults.		Child- ren under 15.		Males.	Fem.	Mothers.	Children.	Mothers.	Children.
	Males.	Fem.								
Limerick	53	62	31	83	..	2	2	4	40	82
Patrickswell	4	..	..	4	..	1	..	1	1	..
Creora	3	4	..	..	..	..	..	..	..	..
Fedamore	1	2	..	6	..	..	..	..	1	3
Ballybricken	3	..	..	..	..	..	..	..	..	..
Cahirconlish . . . . .	..	..	..	..	..	..	..	..	1	3
Kilmurry	2	..	..	..	..	..	..	..	..	..
Murroe . . . . .	..	..	..	..	..	..	..	..	..	..
Abington	3	..	..	..	..	..	..	..	..	..
Cappamore	3	..	..	1	..	..	..	..	1	..
Doon . . . . .	..	..	..	..	..	..	..	..	..	..
Castleconnell	4	3	..	2	..	1	..	..	..	..
Killo Kennedy	3	1	..	..	..	..	..	..	3	5
Kilfeenaghta	4	..	..	1	..	..	..	..	1	..
Kiltannonlea	3	3	4	2	..	..	..	..	4	6
Kilseely	1	2	..	..	..	..	..	..	..	1
Killeely	6	4	1	1	..	1	1	1	3	14
Union at large	40	49	27	119	13	38	2	2	24	64
Total	133	130	63	219	13	43	5	8	79	178

PAID Officers, Assistants, and Servants in the Union.

Name.	Office.	Salary Per Annum.
John Ryan	Clerk	£. s. d 60 0 0
John Scott	Master	60 0 0
Mary Scott	Matron	30 0 0
Daniel Griffin	Physician.	40 0 0
Michael Brodie	Ditto	40 0 0
Rev. J. Elmes	P. Chaplain	25 0 0
Rev. R. Walsh	R. C. Chaplain . . . . .	.. ..
Dennis O'Connor	Assistant Master	30 0 0
John Galvin	Schoolmaster	30 0 0
Lucy Galvin	Schoolmistress	20 0 0
John Simpson	Male Lunatic Keeper	30 0 0
Naomi Simpson	Female Lunatic Keeper	20 0 0
Timothy O'Kelly	Apothecary	30 0 0
Thomas McNamara	Wardman	10 8 0
Patrick Malone	Ditto	10 8 0
Eliza Riedy	Cook	3 0 0
Alicia O'Neill	Ditto	3 0 0
Total.		441 16 0

the Number and Cost of Emigrants, and the Relief administered by way of Loan, ended September 29, 1841.

List and Register.						Total Relieved.			Total.	Expenditure.		Remarks.
Destitute through Sickness or Accident.			Destitute through other Causes.			Adults.		Children under 15.		Number and Cost of Persons Emigrating.	Amount of Relief advanced by way of Loan under 55th Section of Irish Poor Relief Act.	
Males.	Fem.	Children under 15 dependent on them.	Males.	Fem.	Children under 15 dependent on them.	Males.	Fem.					
13	19	7	126	158	111	192	283	318	793	..	..	..
..	..	..	..	5	2	4	7	7	13	..	..	..
1	..	..	3	1	4	7	5	4	16	..	..	..
1	..	..	..	..	1	1	4	10	15	..	..	..
1	..	..	..	..	..	4	..	..	4	..	..	..
..	..	..	2	4	4	2	5	7	14	..	..	..
..	..	..	..	..	..	2	..	..	2	..	..	..
..
1	..	..	4	..	..	3	..	..	3	..	..	..
..	..	..	..	..	..	8	1	1	10	..	..	..
1	..	..	..	..	..	..	..	..	..	..	..	..
1	..	..	3	2	..	8	6	2	16	..	..	..
1	1	2	3	..	4	7	5	11	23	..	..	..
..	..	..	1	..	..	5	1	1	7	..	..	..
..	..	..	8	1	12	11	8	24	43	..	..	..
..	..	..	3	..	..	4	2	1	7	..	..	..
..	..	..	2	..	2	8	9	19	36	..	..	..
6	23	9	79	150	40	138	286	261	685	..	..	..
25	43	18	234	321	180	404	622	666	1692	..	..	..

Average Weekly Cost per Head.		Number of Paupers at commencement of Half-Year.	Number of Births in the Half-Year.	Number admitted during the Half-Year.	Number discharged during the Half-Year.	Number of Deaths in the Half-Year.	Number of Paupers at the end of the Half-Year.
Food . . .	s. d. 1 8 ¹¹ / ₃₂	None.	4	1683	549	34	1109
Clothing . .	2 ¹ / ₂						
Total . .	1 10 ²⁷ / ₃₂						

A true Abstract from the Relief Books, Medical Returns, and the Ledger of the Limerick Union, on this, the 10th day of December, 1841.

JOHN RYAN, Clerk to the Board of Guardians.

This Abstract has been submitted to me, together with the Relief Books, Medical Returns, and the Ledger, with which I have compared it, and I hereby certify that the items it contains are correctly abstracted therefrom.

Limerick Union, the 10th day of December, 1841.

W. H. T. HAWLEY, Auditor.

The number of paupers chargeable to the Union at large appears excessive, amounting to no less than 685. Upon this subject I should have considered it my duty to have made some observations, but the discussion of this question now going on between your Board and the Commissioners permits me only to reiterate the opinion which I have constantly expressed before your Board, that a greater latitude of interpretation has generally been applied to the word "resident" than appears to have been contemplated by the framers of the Act.

Amongst the paupers so charged, a considerable number unquestionably belongs to the class of mendicants, but the operation of the Act has as yet done little towards clearing away these blots from the constitution of society.

The streets are still infested by a throng of professed beggars; the implements of whose trade often are assumed disease, untiring importunity, imposture, and abuse; and the roads display the usual number of vagrants returning daily with the spoils obtained from the labours of the industrious farmer. Were a fair computation made of the amount of the exactions levied by this traffic on the feelings and credulity of the humane, it would be found to exceed that of the poor rate; and when once a legal provision for the support of the destitute has been supplied by means of a compulsory contribution, the public have a right to be protected from the consequences of an evil, which, by imposing a double tax upon the public, will render the Poor Law a burthen rather than a blessing to the community. It is in vain to expect that the Poor Law, powerless as it is at present to repress the evil, will either force the beggar into the workhouse, or oblige him to desist from his present calling; and until it receives the aid of some collateral enactment which will render mendicancy penal, where the means of legal relief are at hand, it will fail in the beneficial effect it is otherwise so well calculated to produce.

In the same Form will be found the average weekly cost of the maintenance of the paupers in the workhouse. This charge includes, besides food and necessaries, such as coals, candles, soap, straw, &c., all extras used in the infirmary and infirm wards, such as wine, meat, broth, medicine, &c.

The total cost per head of the weekly supply for this purpose is 1s. $8\frac{1}{3}\frac{1}{2}d.$: to this is to be added the cost of clothing, which is estimated at $2\frac{1}{3}d.$ per week, making the aggregate weekly cost of food, necessaries, and clothing for a single pauper, 1s. $10\frac{2}{3}\frac{7}{8}d.$

The estimate for clothing has been made upon an average of the cost of a suit of clothing for each of the several classes in the house, which will amount to about 10s. $9\frac{1}{2}d.$; and assuming that a suit of clothing will last for a year, the cost of wear and tear for a week is found to be about $2\frac{1}{2}d.$ The following calculation of the average cost on the prices of the various articles of clothing furnished to each of the paupers of the respective classes will elucidate this statement:—

<i>Men's Clothing.</i>		<i>Women's Clothing.</i>	
	s. d.		s. d.
Jacket	6 10	Gown	1 10
Trowsers	4 3	Petticoat	2 5
Shirt	2 0	Shift	1 7
Shoes	5 0	Cap	0 3
Stockings	0 8½	Shoes	3 7
Cap	0 4½	Stockings	0 10
Suspenders	0 3		
	<hr/>		<hr/>
	19 4⅔		10 6
	<hr/>		<hr/>
<i>Boys' Clothing.</i>		<i>Girls' Clothing.</i>	
	s. d.		s. d.
Jacket }	7 1	Frock	2 4
Trowsers }		Petticoat	1 6
Shirt	1 1	Shift	1 0
Suspenders	0 3		
	<hr/>		<hr/>
	8 5		4 10
	<hr/>		<hr/>

Abstract.

	£.	s.	d.
Men's Clothing	0	19	4⅔
Women's do.	0	10	6
Boys' do.	0	8	5
Girls' do.	0	4	10
		<hr/>	<hr/>
Aggregate cost	4)2	3	9⅔
		<hr/>	<hr/>
Average	0	10	9½
		<hr/>	<hr/>

The Average on the Aggregate sum of 2*l.* 3*s.* 9⅔*d.* will be 10*s.* 9½*d.*, and the cost of wear and tear per week about 2½*d.* The charge for bedding is carried to the establishment, and is calculated as follows:—

	£.	s.	d.
Two blankets	0	11	1¾
One bed-tick	0	6	0
One coverlet	0	4	9
One bolster	0	1	2
Two sheets	0	2	7
		<hr/>	<hr/>
	£1	5	7¾
		<hr/>	<hr/>

Owing to the great damage done to the bedding in the hospital, in the infirm wards, and by the children, and the consequent repairs, more bedding is used by these classes than by the healthy paupers; and on the average of all the bedding used in the house, it is probable that the supply for each bed will not last for more than seven years. On this datum, the average cost of each bed in actual use will not exceed

3s. 4d. per year, and for each pauper relieved will not exceed $\frac{1}{2}$ d. per week.

A statement of the salaries of the paid officers, assistants, and servants of the establishment completes the information contained in Form 4. From this it appears that the Rev. J. Elmes, who has been regularly appointed as Protestant chaplain by the Commissioners, is entitled to a salary of 25*l.* per annum; but on referring to the establishment account in the ledger, I perceived that he had been allowed 10*l.* for the last quarter, in consequence of your Board having agreed to raise his salary to 40*l.*, upon which I beg to observe that the duties of the Protestant chaplain have not been of so onerous a nature as to require any increase in the amount of remuneration for his services, there being only 34 Protestant paupers in the workhouse, the remainder being all Roman Catholics; and that, under the 48th section of the Poor Relief Act, the appointment of the chaplains and the regulating of their salaries is assigned exclusively to the Commissioners, the Boards of Guardians having no power to interfere in their arrangements for that purpose. In consequence of this, I have considered it my duty to allow the payment made to Mr. Elmes provisionally, on the understanding that the surplus, amounting to 3*l.* 15s., shall be deducted from his next half-year's salary.

No appointment of a Roman Catholic chaplain has yet been made by the Commissioners, notwithstanding which I found an entry in the ledger of 18*l.* 15s. to the Rev. R. Walsh for a quarter's salary. It was my duty to have disallowed this payment altogether; but as Mr. Walsh will probably be appointed hereafter, I considered it advisable to allow the payment, subject to the deduction of any surplus beyond the salary to be allowed by the Commissioners when the first payment is made to him after his appointment.

With respect to the payment of the salaries of officers generally, I would draw the attention of your Board to the Order of the Commissioners, which directs that "each paid officer of the Union, who is bound to account under the Order, shall be entitled to receive his salary half-yearly, as soon after the termination of the half-year as his accounts for such half-year shall have been duly audited and allowed by the auditor; and the fact of such audit and allowance shall be recorded in the minute-book, and be a warrant for the payment of the salary of such officer."

Table B (see p. 403) shows the ordinary dietaries of healthy paupers, arranged in four classes, the cost of which is higher on the average than that of any other Union in the district. This is attributable to excess in the quantity of provisions allowed, and not to the amount of the contracts, which are comparatively as low as in other Unions. To the male paupers, 8 ozs. of oatmeal and 4 lbs. of potatoes are issued daily, with one pint and a quarter of new milk; to the women, 7 ozs. of oatmeal, 3½ lbs. of potatoes, and the same quantity of milk. One ounce of oatmeal and half a pound of potatoes is thus allowed to each individual in these classes beyond the quantity sanctioned by the Commissioners, and new milk has been substituted for sour milk at dinner. This addition of food has a doubly injurious effect: when distributed over so large a number of inmates, it seriously increases the expense, and it places the paupers in a better condition than the independent poor, supporting

themselves by their own industry. I am aware that in the substitution of new for sour milk,* the quantity of the former has been reduced to equalize the cost with the latter; but a direct inducement is still held out to pauperism by the general use of an article of food which is seldom used by the poor in their own habitations.

TABLE B.—LIMERICK UNION.—DIETARY of Healthy Paupers.

Classes.	Breakfast.	Dinner.	Lunch.	Weekly Cost.
Adult males . . . {	8 ozs. oatmeal, $\frac{1}{2}$ pint new milk.	4 lbs. potatoes, $\frac{3}{4}$ pint new milk.	} None	<i>s. d.</i> 1 8 $\frac{1}{4}$
Women and Children over 9 years of age {	7 ozs. oatmeal, $\frac{1}{2}$ pint new milk.	3 $\frac{1}{2}$ lbs. potatoes, $\frac{3}{4}$ pint new milk.	} None	1 7
Children from 5 to 9 {	4 ozs. oatmeal, $\frac{1}{2}$ pint new milk.	2 lbs. potatoes, $\frac{3}{4}$ pint new milk.	} 4 ozs. bread	1 4 $\frac{7}{8}$
Children from 2 to 5 {	5 ozs. bread, $\frac{1}{2}$ pint new milk.	1 lb. potatoes, $\frac{3}{4}$ pint new milk.	} 5 ozs. bread	1 5 $\frac{1}{4}$
Infants under 2 .	Daily, 8 ozs. bread and 1 pint new milk.			1 1 $\frac{3}{8}$
Average for these classes, 1s. 7d. per week.				

TABLE C.—HOSPITAL DIETARY.

Diets.	Breakfast.	Dinner.	Supper.	Weekly Cost.
				s. d.
Full . . {	8 ozs. bread, $\frac{3}{4}$ pint new milk.	{ 8 ozs. bread, or $3\frac{1}{2}$ lbs. potatoes, ($\frac{3}{4}$ pint new milk.)	4 ozs. bread, $\frac{1}{2}$ pint new milk.	} 2 0 $\frac{5}{8}$
Middle {	4 ozs. bread, $\frac{3}{4}$ pint new milk.	4 ozs. bread, $\frac{3}{4}$ pint new milk.	2 ozs. bread, $\frac{1}{2}$ pint new milk.	} 1 6 $\frac{1}{8}$
Low .	Daily, 4 ozs. bread, 4 pints milk, including $\frac{1}{2}$ of water, and 4 ozs. oatmeal.			1 10 $\frac{3}{8}$
Average for Hospital dietary, 2s. 6 $\frac{1}{2}$ d.				
General Diet for Aged and Infirm, by direction of Medical Officers.				
Men . . {	8 ozs. bread, $\frac{3}{4}$ pint new milk.	{ The same as adult males.	. .	1 11 $\frac{1}{2}$
Women {	8 ozs. bread, $\frac{3}{4}$ pint new milk.	{ The same as healthy women.	. .	1 10 $\frac{1}{4}$
Average, 1s. 10 $\frac{3}{4}$ d.				

* In the Tipperary Union a saving of nearly 500%. per annum is effected by substituting skimmed milk for new.

TABLE D.—Hospital Relief and Consumption. LIMERICK UNION.

Date of Saturdays.	No. of Weeks.	No. of Days.	4 lb. Loaves of Bread.	Meat, lbs.	Potatoes, lbs.	Oatmeal, lbs.	Milk, Quarts.	Wine, ozs.	Spirits, Bottles.	Ale, Pints.	Vinegar, Pints.	Tea, ozs.	Sugar, ozs.	Rice, Mustard, and Pepper.
May 22	9	96	17	1	161	17	114	30	..	..	..	4	88	..
" 29	10	206	33	11	224	18	353	30	..	..	..	..	..	..
June 5	11	33	72	18	..	21	346 $\frac{1}{2}$	90	..	..	..	..	..	..
" 12	12	270	69	27 $\frac{1}{2}$	140	21	413	30	..	..	..	..	..	..
" 19	13	288	75	19	245	24 $\frac{3}{4}$	403	30	..	..	3	..	..	..
" 26	14	320	73	26 $\frac{1}{2}$	182	21	403	..	..	4	1 $\frac{1}{2}$	..	112	..
July 3	15	279	73	22	..	20	338	..	1	8	..	..	..	..
" 10	16	281	79	24	..	20	378	..	..	4	1	..	..	..
" 17	17	285	68 $\frac{1}{2}$	41	175 $\frac{1}{2}$	29	405	60	..	4	..	..	112	..
" 24	18	317	82 $\frac{1}{2}$	48	259	32	424	30	1	8	..	..	128	..
" 31	19	380	103	16	252	30	508	30	..	4	..	..	..	..
August 7	20	416	111 $\frac{1}{2}$	14	..	27	538	30	..	..	..	..	..	..
" 14	21	427	113	24	..	28	558	..	1	..	..	..	..	..
" 21	22	455	95	24 $\frac{1}{2}$	252	40	535	40	..	..	..	..	56	..
" 28	23	453	99 $\frac{1}{2}$	13	..	..	104	62	1	..	..	..	112	..
September 4	24	467	73	11 $\frac{1}{2}$	350	22 $\frac{1}{2}$	568	104	..	5	..	..	..	..
" 11	25	434	68 $\frac{1}{2}$	15 $\frac{1}{2}$	304	25	558	62	..	7 $\frac{1}{2}$	..	..	..	..
" 18	26	426	56 $\frac{1}{2}$	15	413	31	493	12	..	2	..	..	..	..
" 25	27	416	37 $\frac{1}{2}$	10 $\frac{1}{2}$	214	20	344	..	..	..	9 $\frac{1}{2}$	3	..	..
" 29	28	248	..	..	..	..	..	..	..	..	..	3	..	..
		6,464	1,394 $\frac{1}{2}$	381 $\frac{1}{2}$	3,201 $\frac{1}{2}$	429 $\frac{1}{2}$	8,148 $\frac{1}{2}$	578	4	58 $\frac{1}{2}$	15	13	720	$\frac{1}{2}$ 1 $\frac{1}{4}$

TABLE D.—continued.

Cost of Hospital Dietary.			£.	s.	d.
1,394 $\frac{1}{4}$ four-pound loaves at 7d. each			40	13	3 $\frac{3}{4}$
363 $\frac{1}{4}$ lbs. meat at 4d. per lb.	£6	1	1		
18 $\frac{1}{2}$ lbs. meat at 4 $\frac{1}{2}$ d. per lb.	0	6	11 $\frac{1}{4}$		
			6	8	0 $\frac{1}{4}$
3,201 $\frac{1}{2}$ lbs. potatoes, or 228 stone, 9 $\frac{1}{2}$ lbs., at 4d. per stone			3	16	2 $\frac{1}{2}$
8,148 $\frac{1}{2}$ quarts of milk at 1 $\frac{1}{8}$ per quart			55	3	5 $\frac{1}{4}$
Wine half gallon	0	3	6		
3 bottles Port	0	8	3		
13 $\frac{3}{4}$ bottles Cape	1	2	11		
			1	14	8
429 $\frac{1}{4}$ lbs., or 3 cwt. 3 qrs. 9 lbs. oatmeal, at 13s. 3d. per cwt.	2	10	8 $\frac{1}{2}$		
4 bottles of spirits, 1s. 3d. each	0	5	0		
13 ozs. of tea	0	4	1		
3 stone 9 lbs. of sugar = 720 ozs.	1	10	0		
$\frac{1}{2}$ lb. rice, 1 lb. mustard, and $\frac{1}{4}$ lb. pepper	0	2	0		
7 $\frac{1}{2}$ gallons of ale, at 1s. 9d. per gallon	0	13	1 $\frac{1}{2}$		
15 pints vinegar	0	8	9		
			113	9	3 $\frac{3}{4}$
Medicine, $\frac{1}{3}$ d the whole consumption	9	2	6 $\frac{1}{4}$		
Necessaries, $\frac{1}{10}$ d the whole consumption	8	0	0		
			£130	11	10

Expense of hospital dietary nearly 4 $\frac{1}{2}$ d. per diem, or 2s. 6 $\frac{1}{2}$ d. per week. Clothing 2 $\frac{1}{2}$ d. per week. Total 2s. 9d.

Expense of hospital, medicine and necessaries included, 4 $\frac{1}{2}$ d. per diem, or 2s. 10 $\frac{1}{2}$ d. per week. Clothing 2 $\frac{1}{2}$ d. per week. Total 3s. 0 $\frac{3}{4}$ d.

The hospital dietaries are shown in Table C (see p. 403), as also those for the aged and infirm, who are dieted at the discretion of the medical officers. As all extras used in the hospital and infirm dietaries are brought into the account on which the general average of the cost of all the dietaries is struck, it is obvious that the allowances to the sick should be carefully checked by the Boards of Guardians; but the discretionary power of the medical officers of the Limerick Union has been invariably exercised with such judgment and moderation as to require no interference on the part of your Board. The hospital relief and consumption account, together with the cost of the articles consumed, will be found in Table D (see p. 404). The latter, including medicines and necessaries, amounts to 130*l.* 11*s.* 10*d.*

The separate accounts of each electoral division will be found in Forms 5 *a* and 5 *b* (see pp. 408, 409). On the former, the only remarks which I consider it necessary to make, on the present occasion, are, that the first rate at 5*d.* in the pound is struck at a uniform amount of poundage over the whole Union. In making future rates it will not be necessary to observe this uniformity: for, as the expenditure of each electoral division will vary in proportion to the amount of relief afforded

to the paupers in each, it will necessarily follow that the funds in the hands of the treasurer may be nearly exhausted in the more pauperized divisions, whilst they will exhibit a surplus in favour of those less burdened with poor; for which reason, in making the second rate, due regard must be had to the amount which shall have been ascertained to be chargeable upon each electoral division in respect of its proportion of the expenses incurred in the relief of persons within the workhouse during the period to which the last account of such expenses extended. Hence, whilst a rate at 5*d.* in the pound may be necessary for one division, a poundage of 2½*d.* may be sufficient in another, and so on in proportion throughout the whole. The order of the Commissioners for regulating the proceedings of the Board of Guardians makes it imperative on the several Boards to make an estimate of the total expense likely to be incurred by each electoral division in respect both of general and particular charges for six calendar months, to be computed from the 29th of September and the 25th of March in each year, and such estimate is to be made one month before the said days respectively; and to this regulation, in conjunction with the provisions contained in the 62nd section of the Poor Relief Act, I beg to call the especial attention of your Board. It is much to be regretted that the first uniform rate had not been struck on a higher poundage, which was required by the greater outlay incurred during the first half-year for clothing, furniture, &c. The convenience of the rate-payers was kept in view by levying a small rate, but its insufficiency has involved your Board in pecuniary difficulties, which have considerably embarrassed your proceedings, and, in the end (if interest can be legally allowed on the advances made by the treasurer), the rate-payers will incur an additional burden rather than reap a benefit from your well-intended forbearance. Experience of the past will enable you to foresee and prevent a similar difficulty in future. A reference to the two last columns in Form 5 *a* will exhibit, in a clear point of view, the remiss manner in which the collectors have performed their duty. The whole amount of rate to be levied is 5041*l.* 12*s.* 11*d.*; of this 1316*l.* 19*s.* 5*d.* remained uncollected at the close of the half year.

The entries which appear on the expenditure side of Form 5 *b* (see pp. 408, 409) are ranged under the separate heads of "Maintenance of Paupers," "Proportion of Establishment Charges," and "Election, Law, and other Expenses." Maintenance includes the expense incurred in the maintenance and clothing of paupers chargeable to each electoral division, which is ascertained through the means of the "Provision Check Account" and the "Weekly Relief List and Abstract." In these accounts is shown the number of days during which each pauper has received relief in the workhouse, and consequently the whole number of days during which the whole number of paupers chargeable to each electoral division have been relieved there. The calculation of the expense incurred for the support of the paupers chargeable upon the union at large is made on the same principle; the aggregate expense of all the paupers being then divided according to the respective number of days ascertained in the manner above stated, each electoral division is charged with its fair proportion. The operation of these accounts will be fully explained on a reference to Table E (see pp. 410,

411), where the total of the collective number of days is shown to be 124,488, and the total amount of the cost for maintenance and clothing 1708*l.* 18*s.* 7½*d.*

Table F (see pp. 410, 411) exhibits a summary of the establishment charges, in which are included salaries of officers, election expenses, furniture, bedding, expenses of valuation, and all other articles of a more permanent nature than food or clothing, which are required for the purposes of the establishment. The total amount of these charges is shown to be 3107*l.* 4*s.* 7½*d.* The election expenses include the general expenses of three elections. The cost for bedding amounts to 249*l.* 5*s.* 11*d.*; for furniture and utensils to 695*l.* 3*s.* 7½*d.* That for the maintenance of the paupers chargeable to the Union at large 752*l.* 8*s.* 1*d.* There are also other items which are a heavy charge upon the Union for the first half-year, but they will either never recur again, or will be so reduced in amount as materially to lessen this branch of the expenditure in future. The aggregate of these charges is defrayed by the collective electoral divisions of the Union (without respect to the number of paupers), in proportion to the net annual value of the rateable property in each; and the amount with which each is chargeable is shown in the Table.

A statement of the quantity and price of provisions and necessities received, consumed, and remaining on hand up to and on the 29th of September, 1841, with the contract prices of the several articles, is shown in Table G (see p. 412). The contracts have in all cases, as far as has come under my own observation, or from the information I have obtained, been made in strict accordance with the regulations of the Commissioners, the lowest tenders having been invariably accepted where some reason to the contrary did not exist, and the articles supplied appear to be of excellent quality. The total cost is 1603*l.* 16*s.* 7½*d.*; total consumed, 1533*l.* 2*s.* 4½*d.*; value of stock remaining on hand, 70*l.* 14*s.* 3*d.* During the late financial embarrassments of the Union, and the consequent difficulty in obtaining contracts for provisions, the master has occasionally been directed to procure supplies for short periods on his own responsibility: as this practice defeats competition, and is, moreover, contrary to the orders of the Commissioners, it should be immediately discontinued.

The supplies of clothing appear in the clothing account, Table H (see p. 413), the total cost for which (after deducting the charge for wear and tear, amounting to 185*l.* 5*s.* 6*d.*) is 892*l.* 6*s.* 2*d.* Having frequently inspected the stores, I am enabled to speak favourably of the general quality of the clothing; and the contractors, through the vigilance of the clothing committee, have been compelled to fulfil the terms of their agreement with your Board. It not unfrequently happens that attempts are made by the paupers, when leaving the workhouse, to embezzle portions of their clothing and other property belonging to the Union, and facilities are chiefly offered to the females to commit these depredations. To prevent this, directions may be given to the matron to be present when paupers of this class are changing their clothing preparatory to leaving the workhouse, after giving the required notice of their intention to quit it.

FORM 5 a.—HALF-YEARLY Abstract of the Separate Accounts of each Electoral

Names of Electoral Divisions.	Amount of previous Rate uncollected at commencement of Half-Year.	Date of Rate for the Current Half-Year, at 5d. in the Pound.	Net Annual value of all Property Rated.	Amount of Rate thereon.		
				£.	s.	d.
Limerick	No previous Rate.	5th Sept., 1840 .	121,058 14 0	2,522	1	0½
Patrickswell	"	"	15,368 18 0	320	3	8½
Crecora	"	"	9,792 6 0	204	0	1½
Ballybricken	"	"	11,818 4 0	246	4	3½
Fedamore	"	"	9,416 4 0	196	3	5½
Cahirconlish	"	"	7,515 6 0	156	11	4½
Kilmurry	"	"	11,484 17 0	239	5	4½
Murroe	"	"	3,858 10 0	80	7	8½
Abington	"	"	8,873 11 0	184	17	3½
Cappamore	"	"	4,648 14 0	96	16	11½
Doon	"	"	963 6 0	20	1	4½
Castleconnel	"	"	5,331 6 0	111	1	4½
Killokennedy	"	"	6,507 2 0	135	11	3½
Kiltannoulea	"	"	10,359 6 0	215	16	4½
Kilsely	"	"	3,842 19 0	80	1	2½
Killeely	"	"	8,412 19 0	175	5	4½
Kilfeenaghta	"	"	2,747 10 0	57	4	7
			241,999 0 0	5,041	12	11

FORM

Names of Electoral Divisions.	Receipts on Account of each Electoral Division.						Balance due to Treasurer at close of last Half-Year.			
	Balance in Treasurer's hands from last Half-Year.	Amount of Poor Rate collected.	Repayment of Relief by way of Loan.	Amount raised by Rate, or borrowed for Emigration purposes.	Other Receipts, if any.	Total.				
		£.	s.	d.		£.	s.	d.		
Limerick	None .	1,835	0	0	None .	None .	None .	1,835	0 0	None .
Patrickswell	"	307	0	0	"	"	"	307	0 0	"
Crecora	"	195	12	3	"	"	"	195	12 3	"
Fedamore	"	133	7	9	"	"	"	133	7 9	"
Ballybricken	"	169	13	3	"	"	"	169	13 3	"
Cahirconlish	"	106	0	0	"	"	"	106	0 0	"
Kilmurry	"	121	7	6	"	"	"	121	7 6	"
Murroe	"	77	17	6	"	"	"	77	17 6	"
Abington	"	162	0	0	"	"	"	162	0 0	"
Cappamore	"	81	10	0	"	"	"	81	10 0	"
Doon	"	19	0	0	"	"	"	19	0 0	"
Castleconnel	"	38	0	0	"	"	"	38	0 0	"
Killokennedy	"	54	5	3	"	"	"	54	5 3	"
Kilfeenaghta	"	47	0	0	"	"	"	47	0 0	"
Kiltannoulea	"	197	10	0	"	"	"	197	10 0	"
Kilsely	"	50	0	0	"	"	"	50	0 0	"
Killeely	"	129	10	0	"	"	"	129	10 0	"
Union at large	"	"	"	"	"	"	"	"	"	"
		3,724	13	6				3,724	13 6	

A true statement of Receipts and Payments on account of the several Electoral Divisions of the Limerick Union, made this 10th day of December, 1841.

JOHN RYAN, Clerk to the Board of Guardians.

Division in the Union, for the Half-Year ended 29th September, 1841.

Net Annual Value of Property in respect of which Compositions have been made, under Section 72 of Irish Poor Relief Act.	Rebate at — per Cent. allowed thereon.	Amount of Rate to be collected.	Amount collected.	Amount remaining Un-collected.
None.	None.	£. s. d.	£. s. d.	£. s. d.
None.	None.	2,522 1 0½	1,835 0 0	687 1 0½
"	"	320 3 8½	307 0 0	13 3 8½
"	"	204 0 1½	195 12 3	8 7 10½
"	"	246 4 3½	169 13 3	76 11 0½
"	"	196 3 5½	133 7 9	62 15 8½
"	"	156 11 4½	106 0 0	50 11 4½
"	"	239 5 4½	121 7 6	117 17 10½
"	"	80 7 8½	77 17 6	2 10 2½
"	"	184 17 3½	162 0 0	22 17 3½
"	"	96 16 11½	81 10 0	15 6 11½
"	"	20 1 4½	19 0 0	1 1 4½
"	"	111 1 4½	38 0 0	73 1 4½
"	"	135 11 3½	54 5 3	81 6 0½
"	"	215 16 4½	197 10 0	18 6 4½
"	"	80 1 2½	50 0 0	30 1 2½
"	"	175 5 4½	129 10 0	45 15 4½
"	"	57 4 7	47 0 0	10 4 7
		5,041 12 11	3,724 13 6	1,316 19 5

5 b.

Expenditure on Account of each Electoral Division.						Balance at close of Half-Year.	
Maintenance of Paupers.	Proportion of Establishment Charges.	Amount Expended on Emigration.	Amount of Emigration Loan repaid, and Interest thereon.	Election, Law, and other Expenses.	Total.	In favour of Electoral Division.	Against Electoral Division.
£. s. d.	£. s. d.	None	None	£. s. d.	£. s. d.	£. s. d.	£. s. d.
745 19 6	1,277 8 9½	None	None	287 5 3	2,310 13 6½	..	475 13 6½
17 17 2	162 3 6	"	"	35 3 8	215 4 4	91 15 8	..
17 10 9½	103 13 5½	"	"	22 6 7	143 10 10½	52 1 4½	..
12 6 7½	99 15 6½	"	"	19 6 2½	131 8 4½	1 19 4½	..
4 19 11½	124 16 2	"	"	24 3 7½	153 19 9½	15 13 5½	..
21 8 3½	79 6 7	"	"	15 6 10	116 1 8½	..	10 1 8½
1 14 3½	121 3 9½	"	"	23 1 0½	145 19 1½	..	24 11 7½
..	40 14 3½	"	"	8 5 4½	48 19 8	28 17 10	..
1 12 4½	93 12 7½	"	"	18 14 7	113 19 7	48 0 5	..
7 9 7½	49 10 11½	"	"	9 15 1	66 15 8½	14 14 3½	..
..	10 3 3½	"	"	2 1 1	12 4 4½	6 15 7½	..
10 15 3	56 5 1½	"	"	10 5 4	77 5 8½	..	39 5 8½
19 11 0½	68 13 3½	"	"	12 13 2	100 17 5½	..	46 12 2½
5 7 0½	29 8 6½	"	"	9 7 8	44 3 3½	2 16 8½	..
36 18 10½	106 15 8	"	"	26 10 9	170 5 3½	27 4 8½	..
14 6 11	40 19 6½	"	"	7 15 6	63 1 11½	..	13 1 11½
34 16 0½	89 0 5½	"	"	21 11 2	145 7 7½	..	15 17 7½
..	..	"	"
952 13 9½	2,553 11 8½			553 12 10½	4,059 18 5	289 19 6½	625 4 5½

I hereby certify that this statement of Receipts and Payments of the several Electoral Divisions in the Limerick Union is correct. Dated the 10th day of December, 1841.

W. H. T. HAWLEY, Auditor.

TABLE E.—WEEKLY RELIEF and Abstract List

Divisions.	9th Week.	10th Week.	11th Week.	12th Week.	13th Week.	14th Week.	15th Week.	16th Week.	17th Week.	18th Week.	19th Week.	20th Week.
Union at large . . .	239	1,342	2,412	2,661	3,024	3,043	2,989	2,973	2,990	3,033	3,041	3,061
Limerick . . .	111	1,183	1,742	2,014	2,231	2,425	2,620	2,769	2,966	3,083	3,099	3,054
Patrick's Well . . .	1	43	61	66	73	70	70	70	70	70	70	70
Crecora . . .	..	..	2	7	7	9	21	43	70	110	118	119
Fedamore . . .	1	51	53	49	34	28	28	28	46	49	56	64
Ballybricken . . .	4	14	14	14	14	14	21	21	21	21	21	21
Cahirconlish . . .	1	7	9	26	56	90	98	98	93	91	91	91
Kilmurry . . .	..	4	7	7	7	5	7	7	7	7	7	7
Murroe . . .	..	..	..	..	..	..	..	..	..	..	..	..
Abington . . .	..	4	7	7	7	3	..	4	7	11	8	7
Cappamore . . .	..	..	12	23	30	30	23	21	33	35	35	35
Doon . . .	..	..	..	..	..	..	..	..	..	..	..	..
Castleconnell . . .	..	..	8	29	35	35	39	48	47	47	56	49
Killockennedy . . .	11	78	84	84	84	84	84	84	84	84	88	88
Kilfeenaghta . . .	..	4	7	7	7	7	7	21	27	21	22	28
Kiltannonlea . . .	3	32	42	47	56	98	112	107	124	152	151	154
Kilseely . . .	2	24	28	30	38	49	50	57	63	69	70	70
Killeely . . .	..	63	81	84	84	89	115	135	150	160	194	190
	473	3,345	4,569	5,155	5,780	6,081	6,282	6,486	6,798	7,053	7,127	7,208

TABLE F.—Distinguishing the Appropriated*

1. Electoral Divisions.	2. Salaries of Officers.	3. Books, Printing, and Stationery.	4. Advertisements.	5. Furniture and Utensils.	6. Bedding.	7. Balance of Sundries.†
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Limerick . . .	160 1 0	66 0 2	112 10 6	349 2 6½	124 14 4½	41 16 2½
Patrickswell . . .	19 18 8	8 6 6	14 6 4	44 3 8	15 16 6	5 17 3½
Crecora . . .	12 16 9	6 7 0	9 3 4	28 5 10	10 1 10½	2 14 0½
Fedamore . . .	12 7 9	5 2 3½	8 16 2½	27 4 10	9 13 10	1 2 8½
Ballybricken . . .	15 12 0½	6 5 7	11 11 9	34 4 6½	12 3 5	5 9 1½
Cahirconlish . . .	9 12 7	3 19 8	7 6 7	22 14 5	7 15 2½	1 12 8
Kilmurry . . .	15 4 4½	6 3 1½	10 15 8½	31 16 3	11 16 4½	7 17 11½
Murroe . . .	6 2 0	2 1 1½	3 10 6	11 0 3½	3 19 2	0 11 4½
Abington . . .	11 13 2½	4 2 6	6 15 3½	25 10 8½	9 2 2½	5 8 3½
Cappamore . . .	6 2 0	2 9 7	4 6 2½	13 6 7½	4 15 9½	2 5 8½
Doon . . .	1 5 6	0 11 0½	0 17 10	2 15 7	0 19 10	0 6 1½
Castleconnell . . .	7 1 2	2 18 9	4 8 9	16 13 9	5 9 9½	1 0 1½
Killockennedy . . .	8 13 8½	3 7 5½	5 18 9	18 14 8½	6 15 3	2 8 5½
Kilfeenaghta . . .	3 10 7	1 9 4	2 10 4½	7 16 7	2 16 5	1 13 2½
Kiltannonlea . . .	13 12 4	5 12 4	9 12 4½	30 13 7	10 13 7½	0 7 1½
Kilseely . . .	6 1 9½	2 1 2½	3 10 6	10 18 6	3 18 11½	0 19 11
Killeely . . .	11 1 4	4 11 4	7 15 6	22 1 3	8 13 3½	5 9 6½
Total . . .	320 16 10	131 9 0	223 16 6	695 3 7½	249 5 11	86 19 10½

* The word appropriated is used because there was on hand a quantity of

† Balance of Sundries.—Because credit was given for work done, and offal, which reduced this sum by thereto. 12. The amount as per Form 5 b. under the head of maintenance,

for Half-Year, ending 29th September, 1841.

21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.	27th Week.	28th Week.	Total.	Cost of Clothing.	Cost of Maintenance.	Total Cost of Maintenance and Clothing.
									£. s. d.	£. s. d.	£. s. d.
3,131	3,135	3,129	3,172	3,075	3,091	3,070	1,778	55,089	81 19 6½	674 5 4½	755 4 10½
3,399	3,595	3,610	3,561	3,575	3,664	3,615	2,025	54,341	80 17 3½	665 2 2½	745 19 6
70	70	73	77	81	75	77	44	1,301	1 18 8½	15 18 5½	17 17 2
111	109	112	106	99	95	94	45	1,277	1 18 2½	15 12 7	17 10 9½
56	56	56	49	53	37	63	36	898	1 6 9½	10 19 10	12 6 7½
22	25	21	21	21	21	21	12	364	0 10 10	4 9 1¼	4 19 11¼
91	91	95	0 5	123	126	122	56	1,560	2 6 5½	19 1 10½	21 8 3¼
7	7	7	7	7	7	7	4	125	0 3 8½	1 10 7	1 14 3½
7	7	7	7	7	7	7	4	118	0 3 6½	1 8 10½	1 12 4½
35	35	3 5	35	35	35	35	22	546	0 15 11½	6 13 8	7 9 7½
53	55	49	49	49	49	49	28	784	1 3 4	9 11 11	10 15 3
100	90	90	61	42	42	42	24	1,424	2 2 5½	17 8 7	19 11 0½
33	35	28	28	28	28	32	20	390	0 11 7½	4 15 5½	5 7 0½
193	223	290	200	203	202	239	153	2,691	4 0 1½	32 18 9	36 18 10½
70	70	67	63	63	63	63	36	1,045	1 11 1½	12 15 9½	14 6 11
181	177	172	161	167	152	123	68	2,535	3 13 5	31 0 7½	34 16 0½
7,563	7,780	7,747	7,702	7,623	7,694	7,653	4,356	124,488	185 5 0	1523 13 7½	1708 18 7½

ESTABLISHMENT CHARGES under several heads.

8. Total on account of each Electoral Division.	Union at Large.			12. Total, as in Form 5 b.	13. Election, Law, and other Expenses, as in Form b.	14. Gross Total.
	9. Maintenance.	10. Election and other Expenses.	11. Total.			
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
854 4 9½	376 7 10	46 16 2½	423 4 0½	1,277 8 9½	287 5 3	1,564 14 0½
103 8 11½	47 15 8	5 18 10½	53 14 6½	162 3 6	35 3 8	197 7 2
69 8 10½	30 8 10½	3 15 9½	34 4 7½	103 13 5½	22 6 7	126 0 0½
66 17 2½	29 5 6	3 12 10½	32 18 4½	99 15 6½	19 6 2½	119 1 9
83 19 10½	36 14 10½	4 11 5½	41 6 3½	124 16 2	24 3 7½	148 19 9½
53 1 1½	23 7 4	2 18 1½	26 6 5½	79 6 7	15 6 10	94 13 5
81 0 9½	35 14 2½	4 18 10½	40 3 9½	121 3 9½	23 1 0½	144 4 10½
27 4 6	11 19 11	1 9 10½	13 9 9½	40 14 3½	8 5 4½	48 19 8
62 12 2½	27 11 9½	3 8 7½	31 0 5	93 12 7½	18 14 7	112 7 2½
33 5 11½	14 9 0½	1 16 0½	16 5 0½	49 10 11½	9 15 1	59 6 0½
6 15 11	2 19 11	0 7 5½	3 7 4½	10 3 3½	2 1 1	12 4 4½
37 12 4	16 11 6½	2 1 3½	18 12 9½	56 5 1½	10 5 4	66 10 5½
45 18 3½	20 4 7½	2 10 4½	22 14 11½	63 13 3½	12 13 2	81 6 5½
19 16 5½	8 10 9½	1 1 3½	9 12 1	29 8 6½	9 7 8	38 16 2½
70 11 4½	32 4 2	4 0 1½	36 4 3½	106 15 8	26 10 9	133 6 5
27 10 10½	11 18 11½	1 9 8½	13 8 8½	40 19 6½	7 15 6	48 15 0½
59 12 3	26 3 1½	3 5 1	29 8 2½	89 0 5½	21 11 2	110 11 7½
1,707 11 8½	752 8 1	93 11 11	846 0 0	2,553 11 8½	553 12 10½	3,107 4 7½

bedding, cocoa-nut fibre, and medicine, which was called stock on hand.

about 26½. Column 8 shows the cost of each Electoral Division for itself. 11. The Union at large added

13. Election expenses, as per Form 5 b; and 14 the amount of 12 and 13 added.

TABLE G.—PROVISIONS received, consumed, and on hand.

Articles.	Average Prices.	Quantity.	Cost.	Consumed.	Quantity on hand.	Value.
Bread . .	7d. per 4lb. loaf .	3,893 loaves	£. s. d. 113 10 11	£. s. d. 111 15 9½	60½ loaves	£. s. d. 1 15 1½
Meat . .	4d. per lb., except 18½ lbs at 4½d.	384 lbs.	6 8 8	6 8 0½	2 lbs.	0 0 7½
Potatoes .	Generally 4d. per stone; a small quantity at 3½d., and about 5000 stones at 3½d.	30,563 stones	502 19 3½	488 19 7½	959 stone	13 19 8½
Oatmeal .	13½ 5s. per ton. .	tons.cwt.gr.lbs. 19 1 1 8	253 3 7½	232 18 4½	3427½ lbs.*	20 5 3
Milk . .	More than 1½d., but less than 1¾d.	81,301½ quarts	584 5 3	584 5 3	. .	. .
Salt . .	2s. 6d. per cwt. .	28 cwt.	3 10 0	3 7 0	132 lbs.	0 3 0
Ale . .	1s. 9d. per gallon	8 gallons	0 14 0	0 13 1½	4 pints.	0 0 10½
Wine . .	Cape, 1s. 8d. per bottle	8 bottles	1 18 5	1 14 8	2½ bottles	0 3 9
	Port, 2s. 9d. per bottle	3 bottles				
	½ gallon, 3s. 6d. .	6 bottles				
Spirits. .	1s. 2½d. per bottle	1½ gallons	0 7 4½	0 7 4½	. .	. .
Vinegar .	4s. 8d. per gallon	11 ozs.	0 8 9	0 8 9	. .	. .
Tea . .	6s. per lb. . .	11 ozs.	0 4 1	0 3 11	½ oz.	0 0 2
Sugar . .	9s. per stone . .	3 st. 9 lbs.	1 10 0	1 9 10½	2 ozs.	0 0 1½
Rice . .	. . . . .	½ lb.	0 0 3	0 0 3	. .	. .
Mustard .	. . . . .	½ lb.	0 1 4	0 1 4	. .	. .
Pepper . .	. . . . .	½ lb.	0 0 5	0 0 5	. .	. .
Flour . .	. . . . .	1 stone	0 1 4½	0 1 4½	. .	. .
Total . .	. . . . .	. .	1469 3 9½	1432 15 1½	. .	36 8 8

NECESSARIES received, consumed, and on hand.

Coal . .	14s. 2½d. per ton .	85 tons	60 5 0	54 11 7	160 cwt.	5 13 5
Candles .	6d. per lb. . . .	168 lbs.	4 4 4	3 14 10	19 lbs.	0 9 6
Soap . .	32s. per cwt. . .	9 cwt. 1 qr.	14 18 0	14 2 0	56 lbs.	0 16 0
Turf . .	3s. 7½d. per kish .	153 kishes	27 11 0	7 4 11½	112½ kishes	20 6 0½
Blue . .	10d. per lb. . . .	2 lbs.	0 1 8	0 1 8	. .	. .
Starch. .	5s. 3d. per stone .	1 stone	0 5 3	0 5 3
Total	107 5 3	80 0 3½	. .	27 4 11½

MEDICINE.

27 7 7	20 6 11½	. .	7 0 7½
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SUMMARY.

Total Provisions	1469 3 9½	1432 15 1½	. .	36 8 8
Necessaries	107 5 3	80 0 3½	. .	27 4 11½
Medicines	27 7 7	20 6 11½	. .	7 0 7½
Total	1603 16 7½	1533 2 4½	. .	70 14 3

* On this quantity were 15 cwt. cuttings, at 14½ per ton.

TABLE H.—CLOTHING ACCOUNT.

Name of Article.	Quantity.	Price.	Amount.	
		<i>s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
Frieze jackets	300	6 10	102 10 0	
Trousers	300	4 3	63 15 0	
Suits for boys	200	7 1	70 16 8	
				237 1 8
Linsey petticoats	400	2 5	43 6 8	
Galway flannel	400	1 6	30 0 0	
Linsey frocks	400	2 4	46 13 4	
Men's shirts	400	2 0	40 0 0	
Boy's ditto	400	1 1	21 13 4	
Women's shifts	400	1 7	31 13 4	
Girl's ditto	400	1 0	20 0 0	
Women's shifts	200	1 7	15 16 8	
Petticoats	84	2 9	11 11 0	
Ditto	116	2 5	14 0 4	
Linsey frocks	200	2 8	26 13 4	
				306 8 6
Men's hose	300 pair	0 8½	10 12 6	
Women's ditto	300 pair	0 10	12 10 0	
Suspenders	200	0 3	2 10 0	
Wrappers	400	1 10	36 13 4	
Men's half hose	100 pair	..	3 10 10	
Women's ditto	100 pair	..	4 3 4	
Woollen wrappers	21	..	1 18 6	
				71 18 6
Cord	635½ yards	0 9¼ to 0 9½	28 8 3½	
Linen	4541 yards	over 0 7½	142 13 9	
Calico	1053 yards	..	22 4 4	
Frieze	85½ yards	..	20 13 3	
Fustian	115½ yards	..	3 9 5½	
Canvass	30 yards	..	0 12 6	
Sacking	30 yards	..	1 2 6	
Flannel	20 yards	..	0 17 6	
Suspenders	200	..	2 10 0	
				222 11 7
Women's caps	400	0 3	5 0 0	
Men's ditto	180	0 4½	3 2 6	
Caps . . . . .	..	..	3 10 10	
				11 13 4
Men's shoes	361 pair	5 0	90 5 0	
Women's ditto	370 pair	3 5	63 4 2	
				153 9 2
Leather . . . . .	..	..	8 19 1	
Grey and white worsted . . . . .	..	..	11 1 1	
Ditto . . . . .	..	..	16 18 11	
				36 19 1
Ditto . . . . .	..	..	4 17 5	
Frieze	31 yards	4 5	6 16 11	
Irish ditto	40 yards	4 0	8 0 0	
Studs	2 gross	1 0	0 2 0	
Velveteen	1 yard	..	0 0 4½	
Lining	1 yard	..	0 0 6	
Grey Dowlas	20 yards	0 4¼	0 7 1	
Ditto	10 yards	0 4¼	0 3 6½	
				20 7 10
Carried forward .				1060 9 8

TABLE H.—continued.

Name of Article.	Quantity.	Price.	Amount.	
		<i>s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
		Brought forward .		1060 9 8
Calico	200 yards	0 10	8 6 8	
Check	20 yards	1 9	1 15 0	
Dowlas	20 yards	0 7	0 11 8	
				10 13 4
Linsey	67 yards	1 2	3 18 2	
Ditto	37½ yards	1 2	2 10 0	
				6 8 2
				1077 11 2
Wear and tear for 124,488 days, or 17,784 weeks, at 2½ per week .				185 5 0
On hand				892 6 2

MEM.—In the Clothing Accounts are articles of bedding, which, when put to Establishment, will make the above balance correct.

A balance-sheet of the general accounts of the Union is presented in Table I, embracing the period from the formation of the Union to the 29th of September last.

TABLE I.

BALANCE.	Dr.		CONTRA.	Cr.	
		<i>£. s. d.</i>			<i>£. s. d.</i>
To Amount of Rate collected . . .	3,724 13 6		By Amount of Invoice Account . . .	1,576 8 7	
Ditto due to Contractors, viz. :—			Ditto Clothing ditto	1,356 17 2	
On Invoice Account	£1,062 7 8½		Ditto Establishment ditto	2,663 15 0	
Clothing ditto	420 4 2		Due of Treasurer	7 3 5	
Establishment ditto	410 2 7		Balance of Interest	25 18 0	
		1,892 14 5½	Due of Clerk as per his Account . .	0 13 0	
To proceeds of Decayed					
Potatoes	4 4 0				
Ditto Mendicity Tables	2 9 11				
		6 13 11			
Reduction on Messrs.					
Armstrong & Davis' Account		6 13 4			
		5,630 15 2½			5,630 15 2

Considering that a statement of the comparative cost of the dietaries in the several Unions of this district in which the workhouses are in operation would be useful and instructive to your Board, I have prepared the one which is exhibited in Table K (see p. 415), in which the average of the general dietary in the Limerick Union will be found to be the highest in amount. That of the infirmary dietaries is the lowest, a circumstance which reflects considerable credit on the management of the medical officers.

Finally, in Table L (see p. 415), I beg to present a statement of the comparative cost of provisions and necessaries in the same Unions.

And have the honour, &c.

W. H. T. HAWLEY,

Assistant Commissioner and Auditor.

To the Chairman and Board of Guardians
of the Limerick Union.

TABLE K.—COMPARATIVE COST OF DIETARIES per Week in the Five Unions in the Limerick District in which the Workhouses are now in Operation.

Ordinary Dietaries.						Hospital Dietaries.						
Unions.	For healthy Adult Male Paupers.	For healthy Women and Children from 9 to 15.	Healthy Children from 2 to 9.	Infants.	Average.	No. 1 Full.	No. 2 Middle.	No. 3 Low.	No. 4. Extras including Meat, Broth, Wine, &c.	No. 5.	Average.	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
Limerick.	1 8½	1 7	1 4½	1 1½	1 7	2 0½	1 6½	1 10½	2 11	..	2 6½	
Rathkeale.	1 7½	1 5½	1 3½	..	1 5½	2 3½	1 9	2 4	3 5	..	2 10	
Newcastle.	1 8½	1 7½	1 3½	1 4½	1 6½	2 9½	2 8½	3 5½	4 0½	2 10½	3 8	
										No. 6 1 9		
Kilmallock	1 5½	1 4½	1 4½	1 1½ with mothers 6½ d.	1 4½	1 5	2 5½	2 5½	3 6	..	3 0½	
Tipperary.	1 4½ 16	1 3½ 16	1 2½ 16	1 0½ 16	1 3½	1 3½	2 3½ 16	1 7½	4 2	..	3 7½	

TABLE L.—COMPARATIVE COST OF PROVISIONS and NECESSARIES in the Five Unions in the Limerick District in which the Workhouses are now in Operation.

Unions.	Potatoes per stone.	Oatmeal per cwt.	Bread per lb.	New Milk per quart.	Sour Milk per quart.	Beef per lb.	Mutton per lb.	Salt per cwt.	Tea per lb.	Sugar per stone.	Wine per bottle.	Spirits per bottle.	Vinegar per gallon.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Limerick.	0 3½	13 3	0 1½	0 1½	..	0 4	0 4	2 6	6 0	9 0	1 8	1 2½	4 8
	the last 0 3½					except 18½ lbs.	at 4½ d.				Port 2 9		
Rathkeale.	0 4½	14 0	0 2	0 2	0 1	0 3	0 3	..	6 0	9 4	2 9	..	..
Newcastle.	0 4½	13 6	0 2½	0 2½	0 1	0 4½	0 4½	4 0	8 0	11 4½	2 9	1 2½	..
Kilmallock	0 3½	13 6	0 2½	0 1½	0 0½	0 5	0 4	4 4	4 8	9 3	2 6	..	..
			up to Aug. 19, 0 2										
Tipperary.	0 3½	12 7½	0 1½	0 1½	0 0½	0 4	0 4	1 10½	5 0	9 0	3 0	..	..

Unions.	Rice per lb.	Porter per pint.	Flour per stone.	Mustard per oz.	Coffee per oz.	Coals per ton.	Turf.	Soap per cwt.	Candles per lb.	Straw per ton.	Starch per stone.	Blue per lb.	Lamp Oil per gallon.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Limerick.	0 6	..	1 4½	0 4	..	Newcastle 13 0 Wallsend. 17 0 Average 14 2½	3 7½ per kish	32 0	0 6	..	5 3	0 10	..
Rathkeale.	0 8	..	..	..	0 1½	22 0	0 11 per real	20 0	0 5½	21.	..	..	5 0
Newcastle.	..	..	..	..	..	25 0	2 7½ per real	36 8	0 7	21.	8 0	1 4	8 0
Kilmallock	0 6	..	..	..	0 1½	25 4	5 2 per load	mostly 26 0 part 32s.	0 6½	..	7 0	..	..
Tipperary.	..	0 2½	..	..	..	26 0	4 10	1 cwt. 32 6 the rest 21.	0 6	..	5 3	0 6½	..

IV.—REPORT on the AUDIT of the ACCOUNTS of the NEWCASTLE UNION, to MICHAELMAS, 1841:—By W. H. T. HAWLEY, Esq., *Assistant Commissioner and Auditor.*

GENTLEMEN,

Limerick, December 24, 1841.

HAVING completed the audit of the accounts of the Newcastle Union for the half-year ended September 29th, 1841, it becomes my duty to lay the following report before your Board.

The period embraced by the audit extends from the formation of the Union to the above date; the items of expenditure previously to the opening of the workhouse on the 15th of March last will therefore be found to be purely establishment charges. On examining the several books, I found all those in use which are directed to be provided by the order of the Commissioners, with one or two exceptions: for instance, the application and report book has not been supplied to the parish wardens, and the order check-book has not been in general use: the latter omission is of considerable importance, as no supplies should be provided without an express order signed by the Board of Guardians. The order check-book contains two parts, the order and a counterpart: the former is delivered to the contractor, as his authority for supplying the articles required, and the latter is retained in the book, and preserved by the clerk. The register does not appear to have been signed by the chairman of the Board, as required by the Act of Parliament, but in all other particulars the books appear to be correctly kept.

The manner in which the several accounts have been entered up and balanced is highly creditable to Mr. Moone, the clerk of the Union: the proper forms prescribed by order of the Commissioners have been strictly adhered to, and great care and accuracy is exhibited.

The state of the collectors' accounts is upon the whole satisfactory, and, though a considerable arrear of rate existed at the end of the half-year, the amount to be levied being 237*l.* 7*s.* 3½*d.*, and the amount collected 1737*l.* 6*s.* 7*d.*, thus leaving 633*l.* 0*s.* 8½*d.* uncollected, still they appear to have been assiduous and persevering in the discharge of their duties, notwithstanding the opposition to payment which they experienced from some of the ratepayers, and up to the period of the audit only 137*l.* 11*s.* 3*d.* remained uncollected. Mr. Leahy appears on some occasions not to have made his payments to the treasurer in the manner directed by the Commissioners, sums exceeding 50*l.* having been retained in his hands, instead of being immediately paid over, and his remittances of sums below that amount not being made weekly; in all other respects he appears to have discharged his duties in a correct and satisfactory manner.

Amongst the tables which will appear in this report, the first to which I beg your attention is the Abstract, Form 4 (pp. 418, 419), showing the number of paupers relieved in the workhouse since the opening of the house on the 15th of March last. From the statements it contains it appears that the number who have been admitted into the house during that period amounts to 483, of whom 182 were discharged, 20 died, and 282 were remaining at the end of the half-year.

The adults were chiefly aged and infirm persons, and, though there is a large class of persons destitute through other causes, hardly one of

the male paupers can be considered as able-bodied. The orphans and deserted children are a numerous class, who have been driven to seek an asylum in the workhouse from the operation of withholding the county presentments previously allowed for their support. The class of widows and women whose husbands have deserted them is numerous, and too much caution cannot be exercised in examining the claims of the latter when applying for admission into the workhouse, to detect and defeat that very prevailing species of imposition by which the able-bodied labourers are endeavouring to throw their wives and families upon the charity of the public, upon the plea that they have migrated to England or other quarters for the purpose of procuring employment, whilst in reality they are still remaining at home in the receipt of considerable earnings: relief administered under such circumstances is illegal, and will tend to subvert that mutual dependence and identity of interest between husband and wife, and parent and child, which are inculcated and enforced alike by religion, morality, and law.

The number of deaths is considerable, amounting to 20, and sickness has been prevalent ever since the opening of the house; measles, ophthalmia, coughing, sores of the mouth, and inflammation of the lungs, are the diseases which have chiefly been exhibited.

There has been no expenditure for the purposes of emigration; and relief by way of loan has been granted in only one instance, to a small amount, in the electoral division of Monagea, which was afterwards recovered from the receiver, who is a pensioner.

The Table exhibits the number of paupers charged to the several electoral divisions and the Union at large. The former appears to be fairly distributed according to the extent and value of the property in each of the electoral divisions; and, considering the pressure which was brought to bear against the workhouse in consequence of the delay in opening the neighbouring workhouse in the Rathkeale Union, the latter, who are chiefly wandering mendicants, are very inconsiderable in number.

In the same Table will be found the average weekly cost of the maintenance of the paupers in the workhouse: this charge includes, besides food, all other necessities, such as coals, candles, soap, straw, &c., and all extra articles of diet used in the infirmary and infirm wards, such as wine, meat, broth, medicine, &c. The total cost per head for the weekly supply for this purpose is 1s. 11½d.: to this is to be added the cost of clothing, which is estimated at 3d. per week, making the aggregate weekly cost of food, necessities, and clothing, 2s. 2½d. The estimate for clothing has been made on the average of the cost of a suit of clothes for each of the several classes in the workhouse, which will amount to about 11s.; and, assuming that a suit of clothes will last for a year, the cost of wear and tear for a week is found to be about 3d. The charge of bedding is carried to the establishment. A statement of the salaries of the officers and servants of the establishment completes the information contained in Form No. 4.

FORM

NEWCASTLE UNION.—ABSTRACT showing the Number of Paupers relieved, the
during the Half Year ended

Electoral Divisions.	Number of Paupers relieved as per Relief List								
	Aged and Infirm or Permanently Disabled.		Orphans and Destitute Children under 15.	Insane Persons, Lunatics, and Idiots.		Illegitimate Children under 15, with their Mothers.		Widows, and Women whose Husbands have Deserted them, or are Transported, having a Child or Children under 15 dependent on them.	
	Adults.			Males.	Fem.	Mothers.	Children.	Mothers.	Children.
	Males.	Fem.							
Abbeyfeale . . .	1	..	..	..	..	1	2	1	3
Ardagh . . .	3	3	1	5	..	..	1	2	7
Ballingarry . . .	10	4	1	7	..	1	..	..	1
Castletown . . .	1	1	..	3	..	..	..	..	1
Clounacagh and Elty	4	3	..	1	..	..	..	..	1
Dromcolloher . . .	1	1	..	..	..	..	..	2	4
Killeady . . .	5	3	1	7	1	..	1	2	6
Kilmeedy . . .	3	..	..	3	..	..	..	2	6
Kilnougholehane . .	1	1	1	..	..	..	..	1	4
Mahoonagh . . .	5	3	..	2	1	..	..	6	21
Monagea . . .	3	7	2	5	..	..	3	6	12
Newcastle . . .	10	6	3	15	1	..	2	6	1
Rathronan . . .	..	..	..	2	..	..	..	..	..
Union at large . . .	..	1	2	1	..	..	..	..	..
Total . .	47	33	11	51	3	1	7	16	32
									82

Paid Officers, Assistants, and Servants in the Union.

Name.	Office.	Salary per Annum.
Kerry Moone . . .	Clerk	£. s. d. 50 0 0
Patrick Meade . . .	Master	40 0 0
Olivia C. Burne . . .	Matron	25 0 0
John Riedy . . .	Returning Officer	15 0 0
J. Pierce, M.D. . . .	Physician	50 0 0
Miles O'Brien . . .	Apothecary	25 0 0
Rev. T. F. Plummer . .	P. Chaplain	25 0 0
Very Rev. T. Coll . . .	R. C. Chaplain	40 0 0
John Hefferman . . .	Schoolmaster	15 0 0
Margaret Hinchy . . .	Schoolmistress	10 0 0
Patrick F. Gibbon . . .	Porter	10 0 0
Mary F. Gibbon . . .	Laundress	10 0 0
Mary M'Kinealy . . .	Hospital Nurse	10 0 0
W. Leahy . . .	Cook	15 12 0
Honora Histen . . .	Infirmity Ward Attendant	4 0 0
D. Moylan . . .	Collector Newcastle and Ballingarry District	4d. in the pound.
Daniel M. Leahy . . .	Abbeyfeale District	Ditto.
James Riedy . . .	Dromcolloher District	Ditto.

4.

Number and Cost of Emigrants, and the Relief administered by way of Loan, September 29, 1841.

and Register.						Total Relieved.				Expenditure.				Remarks.
Destitute through Sickness or Accident.			Destitute through other Causes.			Adults.		Children under 15.	Total.	Number and Cost of Persons Emigrating.		Amount of Relief advanced by way of Loan under 55th Section of Irish Poor Relief Act.		
Males.	Fem.	Children under 15 dependent on them.	Males.	Fem.	Children under 15 dependent on them.	Males.	Fem.			Number.	Cost.			
..			
..	..	..	1	1	1	2	2	4	8	..	..	£. s. d.	
1	..	..	4	2	4	8	8	19	35	..	..	..
..	..	..	5	4	10	15	10	19	44	..	..	..
1	..	..	2	1	..	4	3	6	13	..	..	..
..	..	..	2	1	..	6	5	4	15	..	..	..
..	..	..	1	..	..	2	3	4	9	..	..	..
..	1	..	8	2	10	14	9	26	49	..	..	..
1	..	..	3	2	5	7	4	14	25	..	..	..
2	..	..	1	..	..	4	2	5	11	..	..	..
..	..	..	1	4	4	7	13	27	47	..	..	..
..	2	..	2	..	..	5	24	33	62	..	..	1 5 4	
2	2	..	2	8	7	15	19	35	69	..	..	..
..	..	..	2	1	4	2	1	6	9	..	..	..
..	..	..	1	..	3	1	1	6	8	..	..	..
7	5	..	35	26	48	92	104	208	404	..	..	1 5 4	

Average Weekly Cost per Head.		Number of Paupers at Commencement of Half-Year.	Number of Births in the Half-Year.	Number admitted during the Half-Year.	Number discharged during the Half-Year.	Number of Deaths in the Half-Year.	Number of Paupers at the end of the Half-Year.
Food	s. d. 1 11½	..	1	483	182	20	282
Clothing	0 3						
Total	2 2½						

A true Abstract from the Relief Books, Medical Returns, and the Ledger of the Newcastle Union, on this the 23rd day of November, 1841.

KERRY MOONE,
Clerk to the Board of Guardians.

This Abstract has been submitted to me, together with the Relief Books, Medical Returns, and the Ledger, with which I have compared it; and I hereby certify that the items it contains are correctly abstracted therefrom.

Newcastle Union, the 23rd day of November, 1841.

W. H. T. HAWLEY, Auditor.

TABLE A.—Showing the different DIETARIES in use in the Newcastle Union Workhouse.

DIETARY of healthy Male Adult Paupers.					
Breakfast.		Dinner.		Average Weekly Cost.	Collective Number of Days on this Diet.
Oatmeal, made into Stirabout.	New Milk.	Potatoes, weighed raw.	Skimmed Milk.		
ozs.	pint.	lbs.	pint.	s. d.	
8	$\frac{1}{2}$	$3\frac{1}{2}$	1	1 8 $\frac{3}{4}$	7,895
DIETARY of healthy Women and Children above 9.					
6	$\frac{1}{2}$	$3\frac{1}{2}$	1	1 7 $\frac{3}{8}$	17,226
DIETARY of healthy Children from 2 to 9.					
3	$\frac{1}{2}$	$2\frac{3}{4}$	1	1 3 $\frac{3}{4}$	9,720
Children under 2 years of age, $\frac{1}{2}$ lb. of bread and 1 pint new milk per diem				1 4 $\frac{5}{8}$	2,213
Aged and infirm, nearly				2 0	1,665
General average, 1s. 6 $\frac{1}{2}$ d.					

TABLE B 2.—Hospital Dietary, Newcastle Workhouse.

Name of Diet.	Breakfast.	Dinner.	Total per diem.	Average Weekly Cost.	Collective Number of Days on this Diet.
No. 1 .	{ Bread $\frac{1}{2}$ lb. New Milk 1 pint	Potatoes $3\frac{1}{2}$ lb. New Milk 1 pint	Bread $\frac{1}{2}$ lb. Potatoes $3\frac{1}{2}$ lb. New Milk 1 quart	s. d. } 2 9 $\frac{1}{8}$	
No. 2 .	{ Oatmeal $5\frac{3}{8}$ oz. New Milk 1 pint	Bread 12 oz. New Milk 1 pint	Oatmeal $5\frac{3}{8}$ oz. Bread 12 oz. New Milk 1 quart	} 2 8 $\frac{3}{4}$	
No. 3 .	{ Bread 8 oz. New Milk 1 pint	Bread 12 oz. New Milk $1\frac{1}{2}$ pint	Bread 20 oz. New Milk $1\frac{1}{4}$ quart	} 3 5 $\frac{5}{8}$	
No. 4 .	{ Bread 8 oz. New Milk 1 pint	Bread 8 oz. New Milk 1 pint. Meat 8 oz.	Bread 16 oz. New Milk 1 quart Meat 8 oz.	} 4 0 $\frac{1}{8}$	
No. 5 .	{ Bread 4 oz. New Milk $1\frac{1}{2}$ pint	Bread 4 oz. New Milk $1\frac{1}{2}$ pint	Bread 8 oz. New Milk $1\frac{1}{2}$ quart	} 2 10 $\frac{1}{8}$	
No. 6 .	Whey $1\frac{1}{2}$ pint	Whey $1\frac{1}{2}$ pint	Whey 3 pints	1 9	
The Sick, the Aged, the Infirm, and Children under two years of age, are dieted as the Medical Officer recommends.					

TABLE B 1.—NEWCASTLE UNION.

HOSPITAL EXPENSES during the Half-year ended the 29th September, 1841.

Weeks.	Collective Number of Days per Week.	Bread.	Meat.	Potatoes.	Oatmeal.	New Milk.	Skimmed Milk.
		lbs.	lbs.	lbs.	lbs.	Quarts.	Quarts.
1	4	..	..	..	..	4	2
2	17	7	..	..	..	17	1½
3	10	8	..	..	2	10	1
4	42	31½	..	..	7	49	3½
5	59	42½	6½	..	4	68½	6
6	82	48½	..	..	..	88½	13
7	132	70½	3	..	5	132	22
8	164	122	3½	..	11½	150	44½
9	139	64	13	..	3	168½	16½
10	135	98¾	15½	..	..	170¾	9½
11	128	88¾	17½	..	..	154½	15
12	116	80¾	12	..	..	146¾	9
13	128	88¾	9½	..	..	170¾	7½
14	127	104½	11½	..	..	164½	9½
15	126	103	16½	..	2½	171	9
16	123	127¾	18	..	1½	157	..
17	125	142½	14	14	..	134½	5
18	154	140	12	24½	..	130½	9½
19	186	145¾	15	52½	..	220¾	18
20	206	143½	15½	52½	..	241½	29
21	231	142½	15	21	..	290½	26
22	164	128¾	19½	..	..	206¾	8
23	145	119¾	18½	..	..	180¾	5½
24	152	103½	18	..	..	188½	14
25	126	97½	14	..	..	164½	2
26	123	98½	15	..	..	158½	3
27	165	136¾	14	..	3	218¾	..
28	167	145¾	13½	..	2½	215½	..
29	155	139	15½	..	2½	193¾	4
30	91	80	9	14	..	121	..
	3,722	2,848½ at 2½d. per lb.	335 at 4½d. per lb.	178½ at 2l. 19s. per ton.	447½ at 1s. 8½d. per stone.	4,487½ at 2½d. per quart.	293½ at 1d. per quart.

SUMMARY.

	£.	s.	d.
Bread 2,848½ lbs., at 2½d. per lb.	26	14	11½
Meat 335 lbs., at 4½d. per lb.	5	18	7½
Potatoes 178½ lbs., at 2l. 19s. per ton	0	4	8½
Oatmeal 447½ lbs., at 1s. 8½d. per stone	0	5	5
New Milk 4,487½ quarts, at 2½d. per quart	46	14	10½
Skimmed Milk, 293½ quarts, at 1d. per quart	1	4	5½
Tea	0	0	3
Sugar	0	12	8
Wine, 12 bottles, at 2s. 9d. per bottle	1	13	0
Candles, 90 lbs., at 7d. per lb.	2	12	6
Coals, 5¼ tons, at 1l. 5s. per ton	6	11	3
Rice	0	0	3
Coffee	0	3	1
Medicine	15	6	0

108 1 2

Which, divided by 3,722, gives the average cost of a Pauper in hospital 7d., or nearly 4s. 1d. per week.

Table A shows the ordinary dietaries used by the several classes of healthy paupers, with the average weekly cost of each; as also the general average, which amounts to 1s. 6 $\frac{1}{2}$ d. In Table B 1 is shown the consumption of food and necessaries in the hospital, with the quantity and cost of each article. The average weekly cost of patients in the hospital is also exhibited, which amounts to 4s. 1d. per week, which, being brought into the calculation upon which the average cost of the food and necessaries for all classes of paupers in the house is founded, contributes with necessaries to raise the general average weekly cost per head to 1s. 11 $\frac{1}{2}$ d. The hospital dietaries are contained in Table B 2.

The separate accounts of each electoral division will be found in Forms 5 *a* and 5 *b* (see pp. 424, 425); the entries in the first refer exclusively to the value of the rateable property and the first rate levied. This was made on the 12th of January last, at a poundage of 5d., and was a uniform rate upon all the electoral divisions in the Union. In making future rates it will not be necessary to observe this uniformity, but due regard must be had to the amount which shall have been ascertained to be chargeable upon each electoral division, in respect of its proportion of the expenses incurred in the relief of the persons within the workhouse during the period to which the last account of such expenses extended; hence, whilst a rate of 5d. in the pound may be necessary for one electoral division, a poundage of 2 $\frac{1}{2}$ d. may be sufficient in another. As your Board have already acted on the principle thus laid down by the Act of Parliament in making the second rate for the relief of the poor, it will not be necessary for me to make any further observations on the subject.

On referring to the table it will be found that the amount of rate for the current half-year was 2370*l.* 7*s.* 3 $\frac{1}{2}$ d.; that up to the 29th of September 1737*l.* 6*s.* 7d. of this sum had been paid into the hands of the treasurer, and that an arrear of 633*l.* 0*s.* 8 $\frac{1}{2}$ d. still remained uncollected: the greater part of this has, however, been since collected.

Form 5 *b* exhibits on the receipt side the same statements of the rates as given in Form 5 *a* on the expenditure side: the entries which appear are ranged under the several heads of "Maintenance of Paupers," "Proportion of Establishment Charges," and "Election, Law, and other Expenses."

The balance in favour of or against each electoral division is only shown in the same form. Maintenance includes the expense incurred in the maintenance and clothing of paupers chargeable to each electoral division, which is ascertained through the means of the "Provision Check Account," and the "Weekly Relief List and Abstract." These accounts show the number of days any pauper remains in the workhouse, and consequently the whole number of days during which the whole number of paupers chargeable to any electoral division remain there; a similar result is obtained for the paupers chargeable upon the Union at large: the aggregate expense of all the paupers being then divided according to the respective number of days, ascertained as stated above, each electoral division is fairly charged with its proper share.

The operation of these accounts will be fully explained by a reference to Table C (see pp. 426, 427), where the total of the collective number

of days is shown to be 42,441, and the total amount of the cost of maintenance and clothing 656*l.* 0*s.* 0½*d.*

Table D (see pp. 426, 427) exhibits a summary of the establishment charges, in which are included election expenses, salaries of officers, valuation, medicines, bedding, and other articles of a more permanent nature than food or clothing which are requisite for the establishment. The total amount of these charges is shown to be 1149*l.* 10*s.* 7¼*d.* The election expenses include the general expenses of three elections. The cost for bedding is 341*l.* 19*s.* 3*d.* There are other items which are a heavy charge on the Union for the first half-year, but they will either never recur again, or will be so reduced in amount as materially to lessen this branch of the expenditure in future. The aggregate of these charges is defrayed by the collective electoral divisions of the Union, without respect to the number of paupers, in proportion to the net annual value of the rateable property in each.

A statement of the quantity and price of the provisions and necessities received, consumed, and remaining on hand, up to and on the 29th day of September, 1841, with the contract prices of the several articles, is shown in Table E (see p. 428). The contracts appear in all cases to have been made in strict conformity with the regulations of the Commissioners; the lowest tender having on all occasions been accepted, where some reason to the contrary has not existed: the articles supplied appear to be of excellent quality. The total cost of provisions is 573*l.* 9*s.* 6*d.*, consumed 551*l.* 2*s.* 10¾*d.*, on hand 15*l.* 5*s.* 5½*d.* The total cost of necessities is 86*l.* 7*s.* 11*d.*, consumed 77*l.* 19*s.* 2*d.*, on hand 8*l.* 8*s.* 9*d.* Table F (see p. 428) exhibits the valuation, election, law, and other expenses, distinguished under different heads.

Finally, I have to present the balance-sheet of the general accounts of the Union, Table G (see p. 429), embracing the period from the formation of the Union to the 29th September, 1841.

I have the honour, &c.

W. H. T. HAWLEY,

Assistant Poor Law Commissioner and Auditor.

To the Board of Guardians of the Newcastle Union.

FORM 5 a.—Half-Yearly Abstract of the separate Accounts of each Electoral

Names of Electoral Divisions.	Amount of previous Rate uncollected at Commencement of Half-Year.	Date of Rate for the Current Half-Year at 5d. in the pound.	Net Annual Value of all Property Rated.			Amount of Rate thereon.		
			£.	s.	d.	£.	s.	d.
Abbeyfeale	12th January, 1841	7,831	0	0	163	2	11
Ardagh	"	4,558	0	0	94	19	2
Ballingarry	"	18,576	10	0	387	0	2½
Castletown	"	9,791	0	0	203	19	7
Clounagh and Elty	"	7,000	0	0	145	16	8
Dromcolloher	"	5,787	0	0	120	11	3
Killeedy	"	9,637	0	0	200	15	5
Kilmeedy	"	7,366	0	0	153	9	2
Killoughlehane	"	3,035	0	0	63	4	7
Mahoonagh	"	9,987	0	0	208	1	3
Monagea	"	12,522	0	0	260	17	6
Newcastle	"	11,440	0	0	238	6	8
Rathronan	"	6,247	0	0	130	2	11
Total	113,777	10	0	2370	7	3½

FORM

Names of Electoral Divisions.	Receipts on account of each Electoral Division.						Balance due to Treasurer at close of last Half-Year.
	Balance in Treasurer's hands from last Half-Year.	Amount of Poor's Rate Collected.	Repayment of Relief by way of Loan.	Amount raised by Rate or borrowed for Emigration purposes.	Other Receipts (if any).	Total.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Abbeyfeale	159 0 0	. . .	. . .	. . .	159 0 0	. . .
Ardagh	93 8 4	. . .	. . .	. . .	93 8 4	. . .
Ballingarry	307 6 1	. . .	. . .	. . .	307 6 1	. . .
Castletown	139 1 0	. . .	. . .	. . .	139 1 0	. . .
Clounagh and Elty	123 5 6	. . .	. . .	. . .	123 5 6	. . .
Dromcolloher	92 11 8	. . .	. . .	. . .	92 11 8	. . .
Killeedy	109 5 0	. . .	. . .	. . .	109 5 0	. . .
Kilmeedy	109 17 1	. . .	. . .	. . .	109 17 1	. . .
Killoughholehane	26 15 5	. . .	. . .	. . .	26 15 5	. . .
Mahoonagh	91 8 11	. . .	. . .	. . .	91 8 11	. . .
Monagea	175 0 0	1 5 4	. . .	. . .	176 5 4	. . .
Newcastle	199 13 2	. . .	. . .	. . .	199 13 2	. . .
Rathronan	119 14 5	. . .	. . .	. . .	119 14 5	. . .
Total	1737 6 7	1 5 4	. . .	. . .	1738 11 11	. . .

A true Statement of Receipts and Payments on account of the several Electoral Divisions of the Newcastle Union, made this 23rd day of November, 1841.

KERRY MOONE, Clerk to the Board of Guardians.

Division in the Union for the Half-Year ended September 29, 1841.

Net Annual Value of Property in respect of which Compositions have been made under Section 72 of Irish Poor Relief Act.	Rebate at — per Cent. allowed thereon.	Amount of Rate to be Collected.	Amount Collected.	Amount Remaining Un-collected.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
.	.	163 2 11	150 0 0	13 2 11
.	.	94 19 2	93 8 4	1 10 10
.	.	387 0 2½	307 6 1	79 14 1½
.	.	203 19 7	139 1 0	64 18 7
.	.	145 16 8	123 5 6	22 11 2
.	.	120 11 3	92 11 3	27 19 7
.	.	200 15 5	109 5 0	91 10 5
.	.	153 9 2	109 17 1	43 12 1
.	.	63 4 7	26 15 5	36 9 2
.	.	208 1 3	91 8 11	116 12 4
.	.	560 17 6	175 0 0	85 17 6
.	.	238 6 8	199 13 2	38 13 6
.	.	130 2 11	119 14 5	10 8 6
.	.	2370 7 2½	1737 6 7	633 0 8½

5 b.

Expenditure on account of each Electoral Division.						Balance at Close of Half-Year.	
Maintenance of Paupers.	Proportion of Establishment Charges.	Amount Expended on Emigration.	Amount of Emigration Loan repaid, and Interest thereon.	Election, Law, and other Expenses.	Total.	In favour of Electoral Division.	Against Electoral Division.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
12 15 11	99 17 5	.	.	6 11 1½	119 4 5½	30 15 6½	.
52 9 1	58 3 5	.	.	0 1 0	110 13 6	.	17 5 2
59 14 7	237 4 3	.	.	0 4 0	297 2 10	10 3 3	.
19 5 0½	124 13 2½	.	.	1 12 6	145 15 9	.	6 14 9
19 19 9½	89 7 11	.	.	7 0 10	116 8 6½	6 16 11½	.
7 10 1	73 16 3	.	.	1 15 7½	83 1 11½	9 9 8½	.
98 13 4	122 14 11½	.	.	.	221 8 3½	.	112 3 3½
21 1 7	93 19 9	.	.	4 15 1½	119 16 5½	.	9 19 4½
25 7 9	38 13 3½	.	.	0 18 1½	64 19 2	.	38 3 9
84 6 9	127 7 1	.	.	1 17 4	213 11 2	.	122 2 3
128 5 4	159 15 2	.	.	.	288 0 6	.	111 15 2
110 15 0	145 17 8½	.	.	6 13 1½	263 5 10½	.	63 12 8½
15 15 9	79 13 3½	.	.	1 15 7½	97 4 8	22 9 9	.
656 0 0½	1451 8 8½	.	.	33 4 5	2140 13 1½	79 15 2½	481 16 5½

I hereby certify that this Statement of Receipts and Payments of the several Electoral Divisions in the Newcastle Union is correct. Dated this 23rd day of November, 1841.

W. H. T. HAWLEY, Auditor.

TABLE C.—

FRAMED from the Weekly Relief List and Maintenance Account, showing the Aggregate Division, and the Total Cost of Maintenance and Clothing chargeable

Names of Electoral Divi- sions.	Number of Days in																	
	1st Week.	2nd Week.	3rd Week.	4th Week.	5th Week.	6th Week.	7th Week.	8th Week.	9th Week.	10th Week.	11th Week.	12th Week.	13th Week.	14th Week.	15th Week.	16th Week.	17th Week.	18th Week.
Abbeyfeale. . .	..	..	..	..	5	7	7	7	7	7	10	14	16	28	28	28	28	28
Ardagh. . .	1	9	4	14	19	21	30	38	41	49	49	55	63	70	95	133	158	161
Ballingarry. . .	1	6	6	22	29	42	78	94	99	133	175	128	112	167	181	173	181	182
Castletown. . .	1	5	2	7	17	21	21	23	48	56	54	49	49	49	49	42	63	48
Clounacagh and Clounelty. . .	..	..	..	..	..	5	24	28	28	32	42	42	40	42	47	49	49	49
Dromcolloher. . .	..	..	1	6	7	7	7	7	7	13	7	7	7	10	14	14	14	14
Killeedy. . .	12	24	23	106	117	149	166	209	250	261	266	271	277	280	290	277	271	266
Kilmeedy. . .	6	6	5	22	27	21	21	26	28	28	28	31	30	28	33	40	42	60
Killoughleahane	11	27	10	35	35	35	35	35	35	38	39	56	56	56	61	63	63	63
Mahoonaugh. . .	57	60	25	91	113	140	170	175	175	180	189	182	202	210	210	217	228	217
Monagea. . .	56	88	37	160	252	257	271	307	314	320	322	326	332	338	337	309	313	314
Newcastle. . .	54	71	39	155	160	158	169	178	185	198	210	214	210	217	222	224	230	243
Rathronan. . .	..	..	1	5	..	..	..	..	10	14	14	14	14	38	56	56	56	56
Union at large. .	..	..	..	..	..	15	21	21	21	21	21	22	25	21	21	21	21	21
	199	296	153	623	781	878	1020	1148	1248	1347	1425	1411	1439	1554	1634	1646	1717	1722

TABLE D.—

SHOWING the Establishment Charges,

Electoral Divisions.	Salaries, Wages, and First Election of Guardians.	Books, Printing, and Stationery.	Advertisements.
	£. s. d.	£. s. d.	£. s. d.
Abbeyfeale.	23 1 1	2 19 0½	5 2 2
Ardagh.	13 8 9	1 14 6½	2 19 5½
Ballingarry.	54 15 5	7 1 4	12 3 3½
Castletown.	28 17 2½	3 14 4	6 7 4
Clounacagh and Clounelty	20 13 1½	2 12 11½	4 11 4½
Dromcolloher.	17 0 7	2 3 11	3 15 9
Killeedy.	28 7 3½	3 11 0½	6 5 8½
Kilmeedy.	21 14 2½	2 14 3½	4 16 1½
Killoughholehane	8 18 3	1 3 0	1 19 7½
Mahoonaugh.	29 8 8	3 15 9	6 10 4
Monagea.	36 18 2	4 19 9	7 18 5
Newcastle.	33 14 4	4 6 9½	7 9 4
Rathronan.	18 9 7½	2 10 11½	4 1 6
	335 6 8½	43 7 8	74 0 5

NEWCASTLE UNION.

Number of Days in each Week passed in the Workhouse by the Paupers of each Electoral to each Division for the Half-Year ending the 29th September, 1841.

the House in each Week.

19th Week.	20th Week.	21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.	27th Week.	28th Week.	29th Week.	30th Week.	Total Days for the Half-Year.	Cost of Maintenance.	Cost of Clothing.	Total Cost of Maintenance and Clothing.
													£. s. d.	£. s. d.	£. s. d.
28	28	48	56	56	56	56	55	49	49	49	28	778	10 12 8	1 8 0	12 0 8
162	194	205	207	203	213	210	210	200	210	211	124	3,367	46 0 1	6 0 3	52 0 4
176	168	173	175	175	175	168	160	159	158	164	72	3,732	50 19 10	6 18 6	57 13 4½
42	48	48	43	56	53	49	49	49	51	56	32	1,185	16 3 8	2 2 4	18 6 0
55	56	60	84	84	75	63	64	65	63	63	36	1,250	17 1 6	2 4 7½	19 6 1½
14	14	32	35	32	28	28	28	28	28	28	12	449	6 2 9	0 16 0	6 18 9
274	273	242	246	248	235	196	221	250	246	248	141	6,325	86 8 7	11 5 11	97 14 6
72	42	43	42	42	36	90	105	105	98	56	56	1,318	18 0 1	2 7 1	20 7 2
70	77	77	77	77	71	73	77	77	77	77	44	1,623	22 3 10	2 18 0	25 1 10
213	210	215	217	247	243	219	202	228	224	215	124	5,398	73 14 7	9 12 9	83 7 4
319	315	321	316	308	289	245	281	316	332	336	189	8,220	112 7 2	14 13 8	127 0 10
279	306	305	298	325	362	385	382	372	364	364	210	7,095	96 19 2	12 13 4½	109 12 6½
56	56	56	56	56	56	56	56	56	56	56	32	982	13 8 5	1 15 1	15 3 6
21	21	21	21	41	49	49	49	49	49	49	28	719	9 16 5	1 5 8	11 2 1
1781	1808	1846	1878	1950	1941	1889	1944	2009	2012	2014	1128	42,441	579 18 9½	76 1 3	656 0 0½

NEWCASTLE UNION.

distinguishing them under different Heads.

Furniture, Utensils, Ironmongery, &c.	Bedding.	Medicine, Trusses, Coffins.	Interest, Insurance, Tuition, Postage, Carriage of Parcels.	Total.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
18 1 4	23 11 3	2 13 7	3 13 6½	79 2 0
10 10 2½	13 14 5½	1 11 2½	2 2 8½	46 1 4
42 17 6½	55 18 7	6 7 7	8 14 3	187 18 0
22 11 10	29 9 0½	3 6 9	4 11 10	98 18 4
16 3 0	21 2 2	2 7 11	3 5 3½	70 15 10
13 6 9	17 8 4	1 19 7	2 14 3	58 9 2
22 4 7½	28 19 5	3 6 0	4 10 4½	97 4 5½
17 0 11½	22 3 6	2 10 5	3 9 1	74 8 7
7 0 0½	9 2 9	1 0 9	1 8 4	30 12 9
23 0 10	29 19 4	3 8 4½	4 13 8½	100 17 0
28 16 8	37 13 10	4 5 9	5 17 5	126 10 0
26 7 11	34 8 8	3 16 10	5 7 3½	115 11 2
14 9 3½	18 7 11	2 4 2	2 18 7	63 2 0
262 11 0	341 19 3	38 18 11	53 6 8	1149 10 7½

TABLE E.

Names of Articles.	Received during the Half-Year.		Consumed during the Half-Year.		On hand at the close of the Half-Year.		Average Contract Price.	
	Quan- tity.	Cost.	Quan- tity.	Cost.	Quan- tity.	Cost.		
PROVISIONS.								
Potatoes . . . lbs.	125,440	£. s. d. 165 4 0	118,553	£. s. d. 156 2 7	6,887	£. s. d. 9 1 4½	£. s. d. 2 19 0	per ton.
Bread . . . "	6,593½	61 16 3½	6,500½	60 18 10½	20	0 3 9.	0 0 2½	per lb.
Oatmeal . . . "	13,440	81 0 0	12,533	75 10 8	907	5 9 4	0 13 6	per cwt.
New Milk . . . quarts	16,284½	169 12 7½	16,054½	167 4 7½	10	0 2 1	0 0 2½	per quart.
Skimmed Milk . . "	19,732	82 4 4	18,644½	77 14 8½	98	0 8 2	0 0 1	"
Meat . . . lbs.	447	7 18 3½	447	7 18 3½	..	..	0 0 4½	per lb.
Salt . . . "	1,120	2 0 0	1,100	1 19 3	20	0 0 9	0 4 0	per cwt.
Tea . . . oz.	½	0 0 3	½	0 0 3	..	..	0 0 6	per oz.
Sugar . . . lbs.	15½	0 12 6½	15½	0 12 6½	..	..	0 0 9½	per lb.
Wine . . . bottles	12	1 13 0	12	1 13 0	..	..	0 2 9	per bottle.
Whisky for Tinctures . . gallons	3½	1 4 9½	3½	1 4 9½	..	..	0 7 1	per gallon.
Rice . . . lbs.	½	0 0 3	½	0 0 3	..	..	0 0 6	per lb.
Coffee . . . "	1½	0 3 1	1½	0 3 1	..	..	0 0 1½	per oz.
Total of Provisions .	..	573 9 6	..	551 2 10½	..	15 5 5½		
NECESSARIES.								
Coals . . . tons	50	62 10 0	43½	54 7 6	6½	8 2 6	1 5 0	per ton.
Turf . . . rails	14	1 17 1	13½	1 15 8	½	0 1 5	0 2 7½	per rail.
Candles . . . lbs.	98½	2 17 8	98½	2 17 8	..	..	0 0 7	per lb.
Soap . . . "	565½	9 15 4	551½	9 10 6	14	0 4 10	0 0 4½	"
Starch . . . "	35	0 17 6	35	0 17 6	..	..	0 0 6	"
Blue . . . "	4½	0 6 4	4½	0 6 4	..	..	0 1 4	"
Straw . . . cwt.	80	8 0 0	80	8 0 0	..	..	0 2 0	per cwt.
Oil . . . gallons	½	0 4 0	½	0 4 0	..	..	0 8 0	per gallon.
Total Necessaries .	..	86 7 11	..	77 19 2	..	8 8 9		

TABLE F.—NEWCASTLE UNION.

VALUATION, Election, Law, and other Expenses, distinguished under different Heads.

Electoral Divisions.	Expense of Valuation.	Expense of Elections.	Law Expenses.	Expenses incurred by Wardens sending Paupers to Workhouse.	Total.
	£. s. d.	£. s. d.	£. s. d.	s. d.	£. s. d.
Abbeyfeale	20 15 5	6 11 1½	..	..	27 6 6½
Ardagh	12 2 1	..	..	1 0	12 3 1
Ballingarry	49 6 3	..	..	4 0	49 10 3
Castletown	25 19 10½	..	1 10 0	2 6	27 12 4½
Clounacagh and Clounelty	18 12 1	..	7 0 10	..	25 12 11
Dromcolloher	15 7 1	1 15 7½	..	..	17 2 8½
Killeedy	25 10 6	..	..	..	25 10 6
Kilmeedy	19 11 2	4 15 1½	..	..	24 6 3½
Killoughlehane	8 0 6½	0 16 7½	..	1 6	8 18 8
Mahoonagh	26 10 1	1 17 4	..	..	28 7 5
Monagea	33 5 2	..	..	..	33 5 2
Newcastle	30 6 6½	6 13 1½	..	..	36 19 8
Rathronan	16 11 3½	1 15 7½	..	..	18 6 11
Total	301 18 1	24 4 7	8 10 10	9 0	335 2 6

TABLE G.—NEWCASTLE UNION.

BALANCE SHEET for Half-Year ended the 29th September, 1841.

NEWCASTLE UNION.		Dr.		CONTRA.		Cr.	
		£.	s. d.			£.	s. d.
To Amount of Rate collected	1,737	6	7	By Invoice Account		646	11 9
To other Receipts	1	5	4	By Clothing Account		329	14 11
	1,738	11	11	By Establishment Account		1,098	9 1
To Balance against the Union	671	6	4	By Valuation		301	18 1
	2,409	18	3	By other Expenses		33	4 5
						2,409	18 3
To Balance in favour of Electoral Divisions	79	15	2½	By Balance against Electoral Divisions as per Abstract		481	16 5½
To Exchequer Loan Commissioners due to them	7,500	0	0	By Clothing on hand		251	18 0½
To Treasurer, Balance due to him	671	6	4	By Provisions and Necessaries on hand		17	7 0½
	8,251	1	6½	By Building Account		7,500	0 0
				Total of Balance Account in Ledger		8,251	1 6½
To Treasurer, Balance due to him	671	6	4	By Clothing on hand		251	18 0½
				By Provisions and Necessaries on hand		17	7 0½
Total Liabilities on the 29th September, 1841	671	6	4	By Difference of Balances against the Union, as shown above		402	1 2½
				Total Assets on the 29th September, 1841		671	6 4

V.—REPORT on the AUDIT of the ACCOUNTS of the TIPPERARY UNION, to Michaelmas, 1841. By W. H. T. HAWLEY, Esq., *Assistant Commissioner and Auditor.*

GENTLEMEN,

Limerick, December 24, 1841.

HAVING completed the audit of the accounts of the Tipperary Union for the half-year ended September 29, 1841, it becomes my duty to lay the following Report before your Board:—

The period embraced by the audit extends from the formation of the Union to the above date: the items of expenditure previously to the opening of the workhouse on the 3rd July last will therefore be found to be purely establishment charges.

On examining the several books, I found all those in use which are directed to be provided by the order of the Poor Law Commissioners; and the manner in which they have been kept is highly creditable to Mr. Reardon, your clerk: the only deviation from correctness which I observed being an occasional omission of the use of the “Check Book of Admissions,” and a few instances of neglect on the part of the clerk to date and place his initials in the proper column of the “Application and Report Book.”

The inspection of the house by the Visiting Committee appears to have been regular, and the remarks which appear in their Reports exhibit, besides a perfect knowledge of the duties devolved upon them, a deep solicitude for the good government of the establishment and the comfort of its inmates.

FORM

TIPPERARY UNION.—ABSTRACT, showing the Number of Paupers relieved, the
during the Half-year

Electoral Divisions.	Number of Paupers relieved, as per									
	Aged and Infirm, or permanently Disabled.			Orphans and Destitute Children under 15.	Insane Persons Lunatics, and Idiots.		Illegitimate Children under 15, with their Mothers.		Widows, and Women whose Husbands have Deserted them or are Transported, having a Child or Children under 15 dependent on them.	
	Adults.		Child- ren under 15.		Males.	Fem.	Mothers.	Children.	Mothers.	Children.
	Males.	Fem.								
Tipperary	44	44	66	9	1	..	..	..	5	9
Clonbeg	3	3	4	..	..	..	..	..	..	..
Emly . . . .	..	2	6	..	..	..	..	..	..	..
Lattin . . . .	..	1	..	..	..	..	..	..	..	..
Cullen	1	1	2	..	..	..	..	..	..	..
Shronehill	2	..	..	..	..	..	..	..	..	..
Bruis	3	1	1	..	..	..	1	1	..	..
Solohead	3	..	..	..	..	..	..	..	..	..
Donohill	7	5	17	2	..	..	1	3	2	..
Rathliney	2	3	3	1	..	..	..	..	..	..
Cordangan	17	23	49	7	..	..	..	..	..	..
Kilfeacle	5	2	..	3	1	..	..	..	..	..
Golden	13	9	3	3	..	..	..	..	..	..
Killadriffe	5	..	5	..	..	..	1	1	..	..
Bansha . . . .	..	2	5	..	..	..	2	4	..	..
Doon	7	7	25	..	..	..	..	..	..	..
Grean	1	2	..	..	..	..	..	..	..	..
Ulla	3	4	9	..	..	..	..	..	..	..
Kilteely	2	..	2	..	..	..	..	..	..	..
Toen	3	6	9	3	..	..	..	..	..	..
Union at large	2	1	3	2	..	..	..	..	..	..
Total	123	116	209	30	2	..	5	9	7	9

Paid Officers, Assistants, and Servants in the Union.

Name.	Office.	Salary Per Annum.		
		£.	s.	d..
William Reardon	Clerk	40	0	0
Daniel Slattery	Master	45	0	0
Lucinda Slattery	Matron	25	0	0
Richard Henston	Medical Attendant	50	0	0
Rev. P. Meagher	R. C. Chaplain	40	0	0
Rev. P. Carew	P. Chaplain	25	0	0
Miles Ryan	Porter	10	0	0
James Bourke	Schoolmaster	15	0	0
Mary Long	Schoolmistress	10	0	0
Edward Quigley	Cook	10	0	0
Ellen Quilty	Nurse-tender	6	0	0

4.

Number and Cost of Emigrants, and the Relief administered by way of Loan, ended September 29, 1841.

Relief List and Register.						Total Relieved.				Expenditure.				Remarks.
Destitute through Sickness or Accident.			Destitute through other Causes.			Adults.		Children under 15.	Total.	Number and Cost of Persons Emigrating.		Amount of Relief advanced by way of Loan under 55th Section of Irish Poor Relief Act.		
Males.	Fem.	Children under 15 dependent on them.	Males.	Fem.	Children under 15 dependent on them.	Males.	Fem.			Number.	Cost.			
6	4	..	..	..	..	51	53	84	188	..	..	£. s. d.	
..	..	..	..	..	..	3	3	4	10	..	..	..
..	..	..	..	..	..	..	2	6	8	..	..	..
..	..	..	..	..	..	..	1	1	1	..	..	..
..	..	..	..	..	..	1	1	2	4	..	..	..
..	..	..	..	..	..	2	..	..	2	..	..	..
..	..	..	..	..	..	3	2	2	7	..	..	..
..	..	..	..	..	..	3	..	..	3	..	..	..
2	1	1	..	..	..	9	9	23	41	..	..	..
..	..	..	..	..	..	2	3	4	9	..	..	..
3	2	..	..	..	..	20	25	55	101	..	..	..
..	..	..	..	..	..	6	3	3	12	..	..	..
2	1	..	..	..	..	15	10	6	31	..	..	..
..	..	..	..	..	..	5	1	6	13	..	..	..
..	1	..	..	..	..	..	5	9	14	..	..	..
..	..	..	..	..	..	7	7	25	39	..	..	..
..	1	..	..	..	..	1	3	..	4	..	..	..
..	1	..	..	..	..	3	5	9	17	..	..	..
1	..	..	..	..	..	3	..	2	5	..	..	..
1	..	..	..	..	..	4	6	12	22	..	..	..
..	..	..	..	..	..	2	1	5	8	..	..	..
15	11	1	..	..	..	140	139	258	537	..	..	..

Average Weekly Cost per Head.		Number of Paupers at Commencement of the Half-Year.	Number of Births in the Half-Year.	Number Admitted during the Half-Year.	Number Discharged during the Half-year.	Number of Deaths in the Half-Year.	Number of Paupers at the end of the Half-Year.
Food	s. d.	..	2	485	134	10	341
Clothing	2 1½						
Total	0 2¼						
2 4¾							

A true Abstract from the Relief Books, Medical Returns, and the Ledger of the Tipperary Union, on this the 25th day of November, 1841.

WILLIAM REARDON,
Clerk to the Board of Guardians.

This Abstract has been submitted to me, together with the Relief Books, Medical Returns, and the Ledger, with which I have compared it, and I hereby certify that the Items it contains are correctly abstracted therefrom.

Tipperary Union, the 25th day of November, 1841.

W. H. T. HAWLEY, Auditor.

The state of the collectors' accounts is satisfactory; and though a considerable arrear of rate existed at the end of the half year, the amount of the rate to be levied being 3,089*l.* 0*s.* 9*d.*, and the amount collected only 2,115*l.* 5*s.* 11*d.*, still they appear to have been assiduous and persevering in the discharge of their duties, notwithstanding the opposition to the levy made by some of the rate-payers, and the arrears have at the present moment been nearly all got in.

The prompt manner in which the Guardians and magistrates met the resistance to the payment of the rate, by the punishment of the defaulters, has unquestionably produced a beneficial effect, and the collecting officers will experience less obstruction in future.

Amongst the Tables which will appear in this Report, the first to which I beg to draw your attention is the Abstract, Form 4 (see pp. 430, 431), showing the number of paupers relieved in the workhouse since the opening of the house on the 3rd July last.

From the statements it contains, it appears that the number who have been admitted into the house during that period amounts to 485, of whom 134 were discharged, 10 died, and 341 were remaining at the end of the half-year.

The adults are chiefly aged and infirm persons. Thirty orphans have received relief in the house, probably from the operation of the withholding of the presentments previously allowed for their support. The class of women whose husbands are alleged to have deserted them is not numerous, which is attributable to the vigilance of your Board in detecting and defeating this prevalent species of imposition. The number of deaths, comparing it with the return of aged and infirm persons, cannot be considered as disproportionate; and the diseases which have prevailed in the infirmary have generally been of a mild nature.

No entries of expenditure appear for the purpose of emigration, nor has relief been in any instance advanced by way of loan. The table exhibits the number of paupers charged to the several Electoral Divisions, and the Union at large. The greatest number relieved appears to be in the division of Tipperary, which was to be apprehended from its connexion with a large populous town. In the other divisions, with the exception of that of Cordangan, they appear to be fairly distributed; and from the few who have been allocated to the Union at large, it is probable that the pressure caused by the wandering class of paupers has been relieved by the opening of the workhouses in the adjoining Unions.

In the same table will be found the average weekly cost of the maintenance of the paupers in the workhouse. This charge includes, besides food, all other necessities, such as coals, candles, soap, straw, &c.; and all extra articles of diet used in the infirmary and infirm wards, such as wine, meat, broth, medicines, &c. The total cost per head of the weekly supply for this purpose is 2*s.* 1*½d.* To this is to be added the cost of clothing, which is estimated at 2*½d.* per week, making the aggregate weekly cost of food, necessities, and clothing, for a single pauper, 2*s.* 4*¾d.*

The estimate for clothing has been made on an average of the cost of a suit of clothing for each of the several classes in the house, which will amount to about 11*s.*; and assuming that a suit of clothing will last for a year, the cost of wear and tear for a week is found to be about 2*½d.* The charge for bedding is carried to the establishment.

A statement of the salaries of the officers and servants of the establishment completes the information contained in Form 4.

In considering the cost for the weekly maintenance and clothing of the paupers, it appears to be considerably higher than it ought to be, which is attributable to excess in the dietaries. 1st. In the general diet table for the healthy paupers, half a pound of potatoes has been allowed to the able-bodied men beyond the quantity sanctioned by the Commissioners, which change ought not to have been effected without an application to the Commissioners for their approval. 2ndly. During the period when a scarcity of potatoes prevailed, bread was substituted for that vegetable. 3rdly. The dietary for the aged and infirm men is bread and milk, without any alternation of either potatoes or oatmeal, and occasionally broth, meat, and other extras. 4thly. The allowance of bread in the hospital is too general, and the consumption of milk over and above the allowance indicated in the diet tables is a circumstance requiring inquiry and explanation. The largest allowance of milk per day to a patient in the hospital is one quart. The collective number of days during which relief was given in the hospital was 1462. The number of quarts of milk consumed was $2082\frac{1}{2}$, which, allowing that a quart of milk only ought to have been consumed each day by each of the patients, shows an excess over the prescribed quantity of $620\frac{1}{2}$ quarts. Upon these facts I have to remark that the allowance of potatoes to able-bodied paupers in other Unions is limited to $3\frac{1}{2}$ lbs. per day, which, under the circumstances of their residence in the workhouse, is found amply sufficient for their sustentation. To this increase, coupled with the allowance of bread, meat, broth, and other extras, to the aged and infirm, trivial as the circumstance may appear to those inexperienced in the tendency of such inducements to create pauperism, may be traced the late influx of paupers into the workhouse—a result which will inevitably follow any attempt to render the condition of that class of persons superior to that of the industrious and independent labourer, trusting to his own exertions for support. Bread, meat, and new milk, besides being expensive articles of consumption, are rarely tasted by the poor in their own habitations; and by their allowance in the workhouse an injustice is inflicted on those impoverished rate-payers who are obliged to subsist entirely on a potato diet. Much vigilance will be required on the part of your Board in checking the discretionary power of ordering extras vested in the medical officers; and, with a view to economy in future, a reformation of the dietaries, so as to make them harmonize more with the general mode of living of the poor, is indispensable. The cause of the excess in the consumption of milk should be immediately investigated.

Table A 1 (see p. 434) shows the ordinary dietaries used by the several classes of healthy paupers, as also the dietaries used in the infirm wards and the hospital. The consumption of food and necessaries in the hospital is shown in Table A 2 (see p. 435), with the quantity and cost of each article. In the same Table is also exhibited the average weekly cost of patients in the hospital, which amounts to the large sum of 4s. $7\frac{1}{4}d.$ per week, and which, by being brought into the calculation upon which the average cost of the food and necessaries for all classes of paupers in the house is founded, raises the general average weekly cost per head to 2s. $1\frac{7}{8}d.$, exclusive of clothing.

The separate accounts of each electoral division will be found in Forms 5 *a* and 5 *b* (see pp. 436, 437). The entries in the first refer exclusively to the value of the rateable property, and the first rate levied. This was made on the 16th of January last, at a poundage of 5*d.*, and was a uniform rate upon all the electoral divisions in the Union. In making future rates it will not be necessary to observe this uniformity; for as the expenditure of each electoral division will vary in proportion to the amount of relief afforded to the paupers in each, it will neces-

TABLE A 1.—TIPPERARY DIETARY,

From Minute Book, folio 123, October 7, 1841.—Resolved that the following Dietary, followed since the 20th of August last, be continued from this day.

Breakfast.	Dinner.	Supper.
Able bodied Male Paupers. 7 oz. oatmeal. Half a pint of new milk.	4 lbs. potatoes. 1 pint of skimmed milk.	None.
Able-bodied Female Paupers. 6 oz. oatmeal. Half a pint of new milk.	3½ lbs. potatoes. 1 pint skimmed milk.	None.
Children from 2 to 9. 4 oz. oatmeal. Half a pint of new milk.	2 pounds potatoes. Half a pint of skimmed milk.	4 oz. bread. Half a pint of skimmed milk.
Aged and infirm. Half a pound of bread. 3 noggins of milk.	Half a pound of bread. 3 noggins of milk.	

Mem.—The dietary for aged and infirm is not on the Minute Book, but this was the dietary till after September 29; at present they get occasionally broth, meat, and other extras.

Children under two years (infants) to get during the day three-quarters of a pound of bread and 1 pint of new milk.

Children from 9 to 15 to get women's diet.

Bed-ridden, sick, and infirm to be dieted by the direction of the medical attendant.

Hospital Dietary.

Middle Diet.—1½ lbs. of bread and 1 quart of milk per diem.

Low Diet.—Three-quarters of a pound of bread and 1½ pint of milk per diem.

Full Diet.—Same as house diet.

Directions by Surgeon Henston.

Half a pound of meat to a pint of soup; 1 oz. of tea to two quarts of water (i. e. quarter of an ounce to a pint of water); 6 ozs. of sugar to two quarts of tea, and half a pint of milk to two quarts of tea.

Mem.—From July 3rd to August 20th men received for dinner but 3½ lbs. of potatoes, and women 3 lbs.

From the time the house opened up to the middle of August the middle diet was one quart and half a pint of milk, and the low diet was one quart and half a pint of milk. Soup, or meal tea, is now substituted for milk.

TABLE A 2.—Hospital Relief and Expenses.

Date.	Weeks.	No. of Reliefs.	Bread.	Meat.	Potatoes.	Oatmeal.	Skimmed Milk.	New Milk.	Tea.	Sugar.	Wine.	Porter.
			lbs.	lbs.	lbs.	lbs.	qts.	qts.	ozs.	lbs.	gls.	pts.
July 3	15	..	..	..	..	..	..	..	..	..	..	..
10	16	34	43¼	3½	24½	..	4½	44	2¼	1	..	..
17	17	26	31	3	..	..	1¾	37¾	..	..	..	..
24	18	34	47¾	14½	..	..	6½	23¼	2¼	1¾	9	..
31	19	54	71½	12¾	..	..	7	50	4	2	20	..
Aug. 7	20	82	78¾	9¼	..	1¾	..	103½	6½	4½	12	..
14	21	103	88¼	13	..	..	13¼	132½	7½	5¼	7	..
21	22	127	159¼	21	..	..	7½	244¾	23¾	9	16	..
28	23	168	185	22½	..	..	11	251	26¼	9¾	12	..
Sept. 4	24	176	210	17½	..	..	9½	245	27¾	10½	7	5
11	25	143	171	13½	..	..	14	215	26½	10	8	..
18	26	180	222½	31	..	¾	20	261	35	11	17	..
25	27	246	275	44½	96½	13½	35¾	248	35½	13¾	7	..
29	28	89	83¼	9½	16	2	2	93¾	11	8	12	..
Total .		1462	1666½	215½	137	18	133	1949½	208¼	86½	127	5

Cost.

1666½ lbs. bread, 1¾d.	£.	s.	d.
215 lbs. meat, 4d.	3	11	10
137 lbs. potatoes, 9 st. 11 lbs., 3½d.	0	2	9
18 lb. oatmeal, 12s. 7¾d.	0	1	11¾
133 quarts skimmed milk, 0¾d.	0	8	3¾
1949½ quarts new milk, 1¾d.	14	0	1½
13 lbs. ¼ oz. tea, 5s.	3	5	1
86½ lbs. sugar, 9d.	2	15	9½
127 glasses wine, 10 bottles, 7 gals., 2s. 9d.	1	11	1
5 pints porter	0	1	0½
Dietary	£38	1	0½
Medicine	5	0	0
Necessaries	4	17	9½
Total	£47	18	9½

Cost of dietary for hospital 3 7¾ per week.
Cost of dietary, medicine, and necessaries 4 4¾ per week.
Clothing 0 2½ ”
Total Cost 4 7¼ per week.

FORM 5 a.—Half-Yearly Abstract of the Separate Accounts of each Electoral

Names of Electoral Divisions.	Amount of previous Rate uncollected at commencement of Half-Year.	Date of Rate for the current Half-Year at 5d. in the pound.	Net Annual value of all Property Rated.	Amount of Rate thereon.
			£. s. d.	£. s. d.
Tipperary	None	Jan. 26th, 1841 .	10,729 8 0	217 11 7½
Clonbeg	"	"	6,079 8 0	126 13 1
Emly	"	"	13,443 4 0	384 4 8
Lattin	"	"	3,148 12 0	65 11 11
Cullen	"	"	3,422 12 0	71 6 1½
Shronehill	"	"	3,701 8 0	77 2 3½
Bruis	"	"	6,461 4 0	134 12 3
Solohead	"	"	8,813 12 0	183 12 4½
Donohill	"	"	8,864 4 0	184 13 5½
Rathliney	"	"	6,696 16 0	139 10 4½
Cordangan	"	"	7,123 0 0	136 7 10
Kilfeacle	"	"	6,692 16 0	139 8 8½
Golden	"	"	12,580 0 0	262 1 3
Killadriffe	"	"	6,345 0 0	132 3 9½
Bausha	"	"	5,698 12 0	114 11 1½
Doon	"	"	6,270 12 0	131 7 5½
Grean	"	"	11,597 8 0	239 10 7½
Ulla	"	"	8,806 16 0	188 9 6½
Kilteely	"	"	2,935 8 0	61 3 1
Toen	"	"	6,299 16 0	128 19 3
			145,709 14 0	3,039 0 9

FORM

Names of Electoral Divisions.	Receipts on account of each Electoral Division.						Balance due to Treasurer at close of last Half-Year.
	Balance in Treasurer's hands from last Half-Year.	Amount of Poor's rate collected.	Repayment of Relief by way of Loan.	Amount raised by Rate, or borrowed for Emigration purposes.	Other Receipts (if any).	Total.	
		£. s. d.				£. s. d.	None .
Tipperary	213 12 2½	None .	None .	None .	213 12 2½	. .
Clonbeg	119 7 5	" . .	" . .	" . .	119 7 5	" . .
Emly	230 19 1	" . .	" . .	" . .	230 19 1	" . .
Lattin	38 5 5	" . .	" . .	" . .	38 5 5	" . .
Cullen	59 3 6	" . .	" . .	" . .	59 3 6	" . .
Shronehill	74 17 5½	" . .	" . .	" . .	74 17 5½	" . .
Bruis	133 6 0	" . .	" . .	" . .	133 6 0	" . .
Solohead	159 9 0½	" . .	" . .	" . .	159 9 0½	" . .
Donohill	122 15 8½	" . .	" . .	" . .	122 15 8½	" . .
Rathliney	31 18 0½	" . .	" . .	" . .	31 18 0½	" . .
Cordangan	127 12 9	" . .	" . .	" . .	127 12 9	" . .
Kilfeacle	86 5 5	" . .	" . .	" . .	86 5 5	" . .
Golden	130 3 7	" . .	" . .	" . .	130 3 7	" . .
Killadriffe	82 6 3½	" . .	" . .	" . .	82 6 3½	" . .
Bausha	88 4 6½	" . .	" . .	" . .	88 4 6½	" . .
Doon	58 7 0	" . .	" . .	" . .	58 7 0	" . .
Grean	179 16 7	" . .	" . .	" . .	179 16 7	" . .
Ulla	114 4 8½	" . .	" . .	" . .	114 4 8½	" . .
Kilteely	5 4 2	" . .	" . .	" . .	5 4 2	" . .
Toen	59 7 4	" . .	" . .	" . .	59 7 4	" . .
Union at large	" . .	" . .	"	" . .
	1 . .	2,115 5 11	. .	. .	. .	2,115 5 11½	. .

A true statement of Receipts and Payments on account of the several Electoral Divisions of the Tipperary Union, made this 25th day of November, 1841.

WILLIAM REARDON, Clerk to the Board of Guardians.

Division in the Union for the Half-Year ended September 29, 1841.

Net Annual Value of Property in respect of which Compositions have been made under Section 72 of Irish Poor Relief Act.	Rebate at — per Cent. allowed thereon.	Amount of Rate to be collected.	Amount collected.	Amount remaining uncollected.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
217 11 7½	..	217 11 7½	213 12 0½	3 19 5
126 13 1	..	119 7 5	119 7 5	7 5 8
384 4 8	..	230 19 1	230 19 1	153 5 7
65 11 11	..	38 5 5	38 5 5	27 6 6
71 6 1½	..	59 3 6	59 3 6	12 2 7½
77 2 3½	..	74 17 5½	74 17 5½	2 4 9½
134 12 3	..	133 6 0	133 6 0	1 6 3
183 12 4½	..	159 9 0½	159 9 0½	24 3 4
184 13 5½	..	122 15 8½	122 15 8½	61 17 9
139 10 4½	..	31 18 0½	31 18 0½	107 12 4
136 7 10	..	127 12 9	127 12 9	8 15 1
139 8 8½	..	86 5 5½	86 5 5½	53 3 3
262 1 3	..	130 3 7	130 3 7	131 18 1
132 3 9½	..	82 6 3½	82 6 3½	49 17 6
114 11 1½	..	88 4 6½	88 4 6½	26 6 6
131 7 5½	..	53 7 0	53 7 0	73 0 5½
239 10 7½	..	179 16 7	179 16 7	59 14 0½
158 9 6½	..	114 4 8½	114 4 8½	44 4 10
61 3 1	..	5 4 2	5 4 2	55 18 11
128 19 3	..	59 7 4	59 7 4	69 11 11
..	..	3,089 0 9	2,115 5 11	973 14 10

5 b.

Expenditure on account of each Electoral Division.						Balance at close of Half-Year.	
Maintenance of Paupers.	Proportion of Establishment Charges.	Amount Expended on Emigration.	Amount of Emigration Loan repaid, and Interest thereon.	Election, Law, and other Expenses.	Total.	In favour of Electoral Division.	Against Electoral Division.
£. s. d.	£. s. d.			£. s. d.	£. s. d.	£. s. d.	£. s. d.
120 19 8½	112 6 3	None	None	12 7 1	245 13 0½	..	32 0 10½
2 12 7	65 7 6	..	..	..	68 1 0	51 7 4	..
5 6 4	198 6 9	..	..	2 9 5	206 2 6	24 16 7	..
0 3 7½	32 17 2	..	..	..	34 0 9½	4 4 7½	..
3 0 1½	36 16 1	..	..	..	39 16 2½	19 7 3½	..
0 3 7½	39 16 0	..	..	..	39 19 7½	34 17 10½	..
4 4 11	69 9 8	..	..	4 6 10½	78 1 5½	55 4 7	..
0 12 4½	94 17 8	..	..	..	95 10 0½	63 18 11	..
17 4 3	95 6 6	..	..	..	112 10 9	10 4 11½	..
11 19 0	72 0 4	..	..	..	83 19 4	..	52 1 4
72 13 8	70 8 1	..	..	8 14 3	151 16 0	..	24 3 3
9 2 2	71 19 6	..	..	..	81 1 8	5 3 9	..
16 8 6½	135 5 8	..	..	9 0 10	160 15 0½	..	30 11 5½
7 3 6	68 4 8	..	..	5 10 3	80 18 5	1 7 10½	..
5 4 0	59 2 7	..	..	4 18 3	69 4 10	18 19 9½	..
27 6 6½	67 16 3	..	..	3 11 6	98 14 3	..	40 7 4
3 3 9	123 12 10	..	..	4 14 7	131 11 2	48 5 5	..
12 13 2½	81 16 3	..	..	..	94 9 5½	19 15 2½	..
1 10 0	31 11 4	..	..	0 12 4½	33 13 8½	..	28 9 6½
12 3 2	66 10 3	..	..	3 0 0	81 13 5	..	22 6 1
3 9 2	..	..	..	..	..	..	..
337 4 3	1,678 4 5½	..	..	59 5 5	2,074 14 1½	357 14 3½	229 19 10

I hereby certify that this Statement of Receipts and Payments of the several Electoral Divisions of the Tipperary Union is correct. Dated this 25th day of November, 1841.

W. H. T. HAWLEY, Auditor.

sarily follow that the funds in the treasurer's hands may be nearly exhausted in the more pauperised divisions, whilst they will exhibit a surplus in favour of those less burdened with poor. For which reason, in making the second rate, due regard must be had to the amount which shall have been ascertained to be chargeable upon each electoral division in respect of its proportion of the expenses incurred in the relief of the persons within the workhouse during the period to which the last account of such expenses extended: hence, whilst a rate at 5*d.* in the pound may be necessary for *one* division, a poundage of 2½*d.* may be sufficient in *another*. The Order of the Commissioners for regulating the proceedings of the Boards of Guardians makes it imperative on the several Boards to make an estimate of the total expense likely to be incurred by each electoral division, in respect both of general and particular charges, for six calendar months, to be computed from the 29th September and the 25th March in each year; and such estimate is to be made one month before the said days respectively.

To this regulation, in conjunction with the provisions contained in the 62nd section of the Poor Relief Act, I beg to call the special attention of your Board. On referring to the Table it will be found that the amount of rate to be collected was 308*l.* 0*s.* 9*d.*, and that up to the 29th of September 2115*l.* 5*s.* 11*d.* of this sum had been paid into the hands of the treasurer, leaving an arrear of 973*l.* 14*s.* 10*d.* This, however, as I stated in a previous part of my Report, has been nearly all collected since that period.

Form 5 *b* (see pp. 436, 437) exhibits on the receipt side the same statement of the rates as given in Form 5 *a* (see pp. 436, 437). On the expenditure side the entries which appear are ranged under the several heads of "Maintenance of Paupers," "Proportion of Establishment Charges," and "Election, Law, and other Expenses." The balance in favour of or against each electoral division is also shown in the same Form. "Maintenance" includes the expense incurred in the maintenance and clothing of paupers chargeable to each electoral division, which is ascertained through the means of the "Provision Check Account," and the "Weekly Relief List and Abstract." These accounts show the number of days any pauper remains in the workhouse, and consequently the whole number of days during which the whole number of paupers chargeable to any electoral division remain there. A similar result is obtained for the paupers chargeable upon the Union at large. The aggregate expense of all the paupers being then divided according to the respective number of days ascertained as stated above, each electoral division is charged with its proper share.

The operation of these accounts will be fully explained by a reference to Table B. (see p. 439), where the total of the collective number of days is shown to be 22,326, and the total amount of the cost of maintenance and clothing, 337*l.* 4*s.* 3*d.*

Table C. exhibits a summary of the establishment charges, in which are included election expenses, salaries of officers, valuation, medicines, bedding, and other articles of a more permanent nature than food or clothing, which are requisite for the establishment. The total amount of these charges is shown to be 1609*l.* 12*s.* 10½*d.* The election expenses include, in the sum of 139*l.* 7*s.* 5*d.*, the general expense

TABLE B.—Abstracts of the Weekly Relief Lists for Quarter ending 29th September, 1841.

Divisions.	15th Week.	16th Week.	17th Week.	18th Week.	19th Week.	20th Week.	21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.	27th Week.	28th Week.	Total.	Clothing.		Maintenance.		Maintenance and Clothing.	
																£.	s.	£.	s.	£.	s.
Tipperary .	18	188	289	355	429	616	721	772	830	899	789	819	807	480	8,010	11	12	109	7	120	19
Clonbeg .	..	..	1	8	14	14	4	24	13	21	21	21	21	12	174	2	7	2	12	2	12
Emly .	..	..	..	..	..	..	24	28	48	56	56	56	56	28	352	0	10	4	15	5	6
Latin .	..	..	..	..	..	..	..	..	..	..	..	1	7	4	12	0	0	0	3	0	4
Cullen .	..	..	..	14	9	7	22	24	21	21	..	21	21	12	202	0	5	2	14	3	7
Shronehill .	..	..	..	1	..	..	..	..	..	..	..	..	..	..	12	0	0	2	14	3	1
Bruis .	1	7	7	7	19	28	28	28	28	28	28	28	28	16	281	0	8	3	16	4	11
Solohead .	..	3	7	7	7	7	2	..	..	..	8	..	..	..	41	0	1	0	11	0	4
Donohill .	..	2	19	35	35	36	62	76	103	112	112	185	185	100	1,139	1	14	15	10	17	4
Rathlincy .	1	7	10	58	63	63	67	66	72	84	84	84	84	48	791	1	3	10	15	11	19
Cordangan .	5	83	253	306	367	414	418	408	418	448	437	501	486	272	4,812	7	5	65	8	72	13
Killeacle .	21	28	46	49	50	50	57	63	57	56	53	49	49	24	603	0	18	8	4	0	0
Golden .	4	35	70	71	74	75	95	110	101	100	99	99	98	56	1,087	1	12	14	15	16	8
Killadriffe .	..	..	1	7	32	42	64	70	66	36	42	43	48	24	475	0	14	6	9	7	3
Bansha .	..	..	7	14	14	14	6	18	21	50	56	56	56	32	344	0	10	4	13	5	4
Doon .	3	43	154	149	124	159	165	176	181	182	140	134	140	80	1,809	2	14	24	11	27	6
Grean .	..	11	21	21	21	21	14	14	14	14	14	14	14	8	211	0	6	2	17	3	9
Ulla .	1	8	21	63	67	70	80	76	74	77	77	70	98	56	838	1	5	11	7	12	13
Killeely .	..	..	1	7	7	7	7	7	91	91	91	91	119	68	99	0	3	1	6	1	10
Toon .	..	6	20	14	18	42	50	104	91	91	91	91	119	68	805	1	4	10	19	12	3
Union at large	..	..	..	1	7	7	12	21	21	23	35	35	35	32	229	0	6	3	2	3	9
Total	34	415	927	1184	1356	1662	1901	2087	2146	2305	2247	2314	2380	1368	22,326	33	4	303	19	337	4

of three elections. The cost of bedding, &c., is 570*l.* 11*s.* There are also other items which are a heavy charge on the Union for the first half-year, but they will either never recur again, or will be so reduced in amount as materially to lessen this branch of the expenditure in future. The aggregate of these charges is defrayed by the collective electoral divisions of the Union (without respect to the number of paupers) in proportion to the net annual value of the rateable property in each.

A statement of the quantity and price of provisions and necessities received, consumed, and remaining on hand, up to and on the 29th of September, 1841, with the contract prices of the several articles, is shown in Table D. (see p. 441).

The contracts appear in all cases to have been made in strict conformity to the regulations of the Commissioners, the lowest tender having been invariably accepted, where some reason to the contrary has not existed; and the articles supplied appear to be of excellent quality. The total cost is 332*l.* 13*s.* 1½*d.*; total consumed 303*l.* 7*s.* 5½*d.* Value of stock remaining on hand 29*l.* 5*s.* 4½*d.*

Finally, I have to present the balance-sheet of the general accounts of the Union, Table E. (see p. 442), embracing the period from the formation of the Union to the 29th September, 1841.

I have the honour, &c.

W. H. T. HAWLEY,

Assistant Poor Law Commissioner and Auditor.

To the Board of Guardians of the Tipperary Union.

TABLE C.—Summary of Establishment Charges.

Election Expenses.	Stationery.	Advertisements.	Postage, &c.	Salaries of Officers.	Clerk of Works.
£. s. d. 139 7 5	£. s. d. 52 19 1½	£. s. d. 32 15 4	£. s. d. 7 13 4½	£. s. d. 120 0 0	£. s. d. 50 17 0
Valuation.	Establishment.	Medicine, Scales, Weights, &c.	Interest.	Bedding, &c.	Total.
£. s. d. 289 10 0	£. s. d. 260 13 7½	£. s. d. 30 17 4	£. s. d. 54 8 7	£. s. d. 570 11 0	£. s. d. 1,069 12 10½

TABLE D.
PROVISIONS and Necessaries—Received, Consumed, and on Hand, with the Average Contract Price of each.

Name of Article.	Average Contract Price.	Quantity.	Amount Received.	Consumed.	Quantity on Hand.	Value.
Bread	1 $\frac{3}{4}$ d. yer lb.	8,664	£. s. d. 63 4 2	£. s. d. 62 15 4 $\frac{3}{4}$	60 $\frac{1}{4}$ lbs. . .	£. s. d. 0 8 9 $\frac{1}{4}$
Meat	4d. per lb.	478	7 19 4	7 15 0	29 $\frac{1}{2}$ lbs. . .	0 4 4
Potatoes	3 $\frac{1}{2}$ d. per stone	3,769 $\frac{1}{4}$	54 19 3	49 12 5 $\frac{3}{4}$	365 $\frac{1}{2}$ stones . .	5 6 7 $\frac{1}{4}$
Oatmeal	1 $\frac{1}{2}$ s. 7 $\frac{3}{4}$ d. per cwt.	65	41 1 11 $\frac{1}{4}$	37 2 11 $\frac{1}{4}$	6 $\frac{1}{4}$ cwt. . .	3 19 0
Skimmed Milk	3 $\frac{1}{2}$ d. per quart	9,553	29 17 10 $\frac{1}{4}$	29 15 2 $\frac{1}{4}$	42 $\frac{1}{2}$ quarts . .	0 2 7 $\frac{3}{4}$
Salt	1s. 10 $\frac{3}{4}$ d. per cwt.	4 $\frac{1}{2}$	0 8 3 $\frac{1}{4}$	0 7 2 $\frac{3}{4}$	2 qrs. 8 lbs. . .	0 1 1
New Milk	1 $\frac{3}{4}$ d. per quart	8,152	59 8 7 $\frac{1}{4}$	59 5 4 $\frac{3}{4}$	22 $\frac{1}{2}$ quarts . .	0 3 3 $\frac{1}{4}$
Tea	5s. per lb.	230 ozs.	3 12 10 $\frac{1}{2}$	3 5 10 $\frac{1}{2}$	21 $\frac{1}{2}$ ozs. . .	0 7 0
Sugar	9s. per stone	94 $\frac{1}{2}$ lbs.	3 0 9	2 17 2 $\frac{3}{4}$	5 $\frac{1}{2}$ lbs. . .	0 3 6 $\frac{1}{4}$
Wine	3s. per bottle	12	1 16 0	1 15 1 $\frac{1}{2}$	3 glasses . .	0 0 10 $\frac{1}{2}$
Porter	2 $\frac{1}{2}$ d. per pint	9	0 1 10 $\frac{1}{2}$	0 1 10 $\frac{1}{2}$..	
			265 10 10	254 13 8 $\frac{3}{4}$		10 17 1 $\frac{1}{4}$
Coal	1 $\frac{1}{2}$ 6s. per ton	24 $\frac{1}{2}$	31 17 0	29 18 0	1 $\frac{1}{2}$ ton . .	1 19 0
Candles	{ 6d. per lb.; moulds } 7d.; average 6 $\frac{1}{2}$ d. }	71	2 2 4 $\frac{1}{2}$	1 16 10 $\frac{1}{2}$	11 lbs. . .	0 5 6
Soap	{ 1 cwt. 1 $\frac{1}{2}$ 12s. 6d. } 2 $\frac{1}{2}$ cwt. at 2 $\frac{1}{2}$ l. . }	3 $\frac{1}{2}$	6 12 6	5 12 2	57 lbs. . .	1 0 4
Turf	4s. 10d. per load	3	0 14 6	0 14 0	1-10th load . .	0 0 6
Starch	5s. 3d. per stone	2	0 10 6	0 10 6	..	
Blue	6 $\frac{1}{2}$ d. per lb.	4	0 2 2	0 2 2	..	
			41 19 4 $\frac{1}{2}$	38 13 8 $\frac{1}{2}$		3 5 4
Medicines Received		..	25 2 11	10 0 0		15 2 11
Total		..	332 13 1 $\frac{1}{2}$	303 7 5 $\frac{1}{4}$		29 5 4 $\frac{1}{4}$

TABLE E.

BALANCE.		Dr.		CONTRA.		Cr.	
		£.	s. d.			£.	s. d.
To Amount of Rate . . .	2,117	4	10	Clothing, loss by wear . . .	£33	4	6
Due to Contractors on Invoice Account . . .	270	4	2½	Ditto, on hand . . .	343	8	0
Ditto Clothing ditto . . .	41	17	1½	Invoice Account, consumed . . .			376 12 6½
Ditto Establishment . . .	251	11	7	Due of Treasurer . . .			307 14 9½
				„ Establishment . . .			386 14 0
				„ Clerk . . .			1,609 11 10
							0 5 4½
	2,680	18	7				2,680 18 7

VI.—REPORT on the AUDIT of the ACCOUNTS of the RATHKEALE UNION up to Michaelmas, 1841 :—By W. H. T. HAWLEY, *Assistant Commissioner and Auditor.*

GENTLEMEN,

Limerick, December 20, 1841.

HAVING completed the audit of the Accounts of the Rathkeale Union for the half-year ended September 29th, 1841, it becomes my duty to lay the following statement before your Board:—

The period embraced by the Audit extends from the formation of the Union to the above date: the items of expenditure previously to the opening of the workhouse on the 26th of July last will therefore be found to be purely establishment charges.

On examining the several books, I found all in use which are directed to be provided by the order of the Poor Law Commissioners; and the manner in which they have been kept reflects the highest credit upon Mr. Hall, the clerk, the accounts having been entered up and balanced in the most accurate manner, and all the forms prescribed by the Commissioners having been strictly adhered to. The only observations I consider it necessary to make on the subject of the books, are, that the register has not been signed by the chairman after being examined, approved, and corrected by the Board at each meeting as directed by the 43rd section of the Poor Relief Act, and the entries in the Visitors' Book are so few as to lead me to conclude that the visits of the Committee have been very irregular. To this point I beg to call the serious attention of your Board, since, without a constant and attentive supervision of the workhouse, its officers and its inmates, the order and regularity of the establishment will be interrupted, discipline will be relaxed, and abuses will creep in, which it will be found extremely difficult hereafter to eradicate.

The collectors, not having commenced their duties till after the 29th September, their books form no part of the accounts now brought under the notice of the auditor.

Amongst the Tables which will appear in this Report, the first to which I beg to draw your attention is the Abstract, Form 4 (see pp. 444, 445), showing the number of paupers relieved in the workhouse since the opening of the house on the 26th of July last. From the statements it contains, it appears that the number who have been admitted into the workhouse during that period amounts to 147, of whom 61 were discharged, 3 died, and 83 were remaining at the end of the half-year: two-fifths of those who had accepted relief in the house are thus proved to have left it, a fact which speaks favourably for the discipline of the esta-

blishment, as showing that no inducements were held out to the idle or dissolute to protract the term of their residence after a prospect of redeeming themselves from destitution by their own industry had presented itself.

Of those who died two were men aged respectively 84, the cause of death being a general decay in one, in the other from the bursting of a blood-vessel; the third was aged 45, and was dying of consumption when admitted. The cases of sickness present a low average number, and are chiefly of a chronic and mild character.

Of the aged and infirm inmates it is observable that the males are double the number of the females: this may be accounted for by the sympathy of relatives shown for the latter and the consequent greater

TABLE A.

SUMMARY of Sickness and Mortality in the Rathkeale Workhouse, up to the 29th September, 1841, showing the Diseases which prevailed in the House, the number of Persons afflicted therewith, the number of days during which such persons were so afflicted, and the number of Deaths in the House.

Diseases.	Number of Persons afflicted.	Collective days during which they were afflicted.	Number of Persons who died.	Age.	Cause of Death.
Ulcerated Leg . . .	4	99	1	84	Old age, general decay. Burst a blood-vessel. Dying of Consumption on admission.
Catarrh	2	5	1	84	
Ophthalmia	2	24	1	45	
Mesenteric Disease .	1	20	..	..
Psora	16	92	..	..
Fractured Thigh . .	1	14	..	..
Bronchites	4	54	..	..
Maintenance of Urine	1	59	..	..
Pyroses	1	49	..	..
Olethripates	1	4	..	..
Diarrhœa	1	8	..	..
Asthma	1	39	..	..
Febris	4	37	..	..
Herpes	1	30	..	..
Irritable Bladder . .	1	5	..	..
Erysipelas	1	7	..	..
Influenza	1	3	..	..
Phthisis	1	1	..	..
Debilitas	1	2	..	..
Emeris	1	2	..	..
“	1	5	..	..
	47	559	
Infirm	4	50	
	51	609	3	..	

Total number of paupers admitted up to 29th September, 1841 . . .	147
Proportion of paupers afflicted with disease to the total number . . .	$\frac{1}{147}$
Total number of days spent in the House by all the paupers . . .	5348
Proportion of days spent in Hospital or by infirm, to total number . . .	$\frac{1}{5348}$
Proportion of deaths in the House to total number admitted . . .	$\frac{3}{147}$
Proportion of deaths to collective number of days spent in House . . .	$\frac{3}{1752}$

FORM

RATHKEALE UNION.—ABSTRACT showing the Number of Paupers Relieved, the during the Half-Year

Electoral Divisions.	Number of Paupers relieved, as per									
	Aged and Infirm or permanently Disabled.			Orphans and Destitute Children under 15.	Insane Persons, Lunatics, and Idiots.		Illegitimate Children under 15 with their Mothers.		Widows and Women whose Husbands have deserted them, or are Transported, having a Child or Children under 15 dependent on them.	
	Males.	Fem.	Child- ren under 15.		Males.	Fem.	Mothers.	Children.	Mothers.	Children.
Kilfergus	4	1	1	..	..	..	..	1	1
Kilmoylan . . . .	..	1	..	..	..	..	..	..	..
Loughill . . . .	..	..	..	..	..	..	..	..	..
Shanagolden	1	1	..	1	..	..	..	..	..
Dunmoylan . . . .	..	..	..	3	..	1	2	1	5
Lismakeery	1	..	..	4	..	..	..	..	..
Askeaton	3	..	..	..	..	..	..	2	5
Iverus . . . .	..	..	..	..	..	..	..	..	..
Kilcornan	1	..	..	..	..	..	..	..	..
Ardcanny . . . .	..	1	..	..	..	..	..	1	5
Kildimo	1	..	..	..	..	..	..	..	..
Adare, North	2	1	..	..	..	..	..	..	..
Adare, South	1	..	..	1	..	..	..	..	..
Kilfenny . . . .	..	..	..	..	..	..	..	1	1
Croom	1	..	..	..	..	..	..	1	3
Rathkeale	9	7	..	16	..	..	..	6	15
Croagh	1	1	..	1	..	..	..	1	3
Nantenan . . . .	..	1	..	..	..	..	..	..	..
Kilscannell . . . .	..	..	..	..	..	..	..	..	..
Union at large	7	2	1	..	..	..	..	..	..
Total	32	16	2	26	1	2	14	38

PAID Officers, Assistants, and Servants in the Union.

Names.	Office.	Salary per Annum.
John Hall	Clerk of the Union	£. s. 45 0
John Riedy	Master	45 0
Johanna Reedy	Matron	25 0
Rev. T. Hogan	R. C. Chaplain	40 0
T. O'Loughlin	Medical Officers	50 0
Thomas McCarthy		
William Bourke	Porter	10 0
Thomas Cahill	Gatekeeper	2 10
		£217 10
Rathkeale National School	Schoolmaster	1d. per week for each.
Ditto	Schoolmistress]	Ditto.
John F. Gerald	Collector, No. 1 District	4d. per pound sterling.
Ditto	Ditto 2 do. . . .	Ditto.
Gerald F. Gerald	Ditto 3 do. . . .	Ditto.
Thomas Potter	Ditto 4 do. . . .	Ditto.

4.

Number and Cost of Emigrants, and the Relief administered by way of Loan, ended 29th September, 1841.

Relief List and Register.						Total Relieved.			Expenditure.			Amount of Relief advanced by way of Loan under 55th Section of Irish Poor Relief Act.	Remarks.
Destitute through Sickness or Accident.			Destitute through other Causes.			Adults.		Children under 15.	Total.	Numbers and Cost of Persons Emigrating.			
Males.	Fem.	Children under 15 dependent on them.	Males.	Fem.	Children under 15 dependent on them.	Males.	Fem.			Numbers.	Cost.		
..	4	2	2	8	..	..	..	..
..	1	..	1	..	..	..	..
..
..	1	1	1	3	..	..	..	..
1	1	2	10	13	..	..	..	..
..	4	5	..	..	..	..
..	3	2	5	10	..	..	..	..
..
..	1	..	..	1	..	..	..	..
..	2	5	7	..	..	..	..
1	2	..	..	2	..	..	..	..
..	2	1	..	3	..	..	..	..
..	1	..	..	1	..	1	2	..	..	..	..
..	1	1	1	3	..	..	..	..
..	1	1	3	5	..	..	..	..
..	4	2	..	13	15	31	59	..	..	..	..
..	1	2	4	7	..	..	..	..
..	2	..	..	3	..	3	..	..	..	..
..
..	1	..	4	8	2	5	15	..	..	..	..
2	6	4	4	40	35	72	147	..	..	..	..

NOTE.—Wives and children (though able-bodied) of aged and infirm must be entered in the columns for “Females,” and children under the heading “Aged and Infirm or permanently Disabled.” Wives and children (though able-bodied) of men destitute through sickness or accident, must be entered in the columns for “Females;” and children under that heading. Wives and children of insane persons, lunatics, and idiots, must be entered in the columns for “Females; and children under the heading “Destitute through other Causes.”

Average Weekly Cost per Head.		Number of Paupers at Commencement of the Half-Year.	Number of Births in the Half-Year.	Number admitted during the Half-Year.	Number Discharged during the Half-Year.	Number of Deaths in the Half-Year.	Number of Paupers at the end of the Half-Year.
Food	s. d. 3	..	..	..	..	..	..
Clothing	1 103	..	..	147	61	3	83
	0 23	..	..		
Total	2 14	..	..	147	61	3	83

A true Abstract from the Relief Books, Medical Returns, and the Ledger of the Rathkeale Union, on this the 29th day of September, 1841.

JOHN HALL,
Clerk to the Board of Guardians.

This Abstract has been submitted to me, together with the Relief Books, Medical Returns, and the Ledger, with which I have compared it, and I hereby certify that the items it contains are correctly abstracted therefrom.

Rathkeale Union,
the 19th day of November, 1841.

W. H. T. HAWLEY, Auditor.

amount of assistance afforded them, as well as by the facility of earning a livelihood by washing, nursing children, &c., and other sources which are closed against the former. The destitute children are a numerous class, who have been driven into the house by presentments being withheld after the opening of the workhouse.

The number of women and children alleged to have been deserted by their husbands is considerable; but as your Board have taken steps for the punishment of the husband in cases where it was practicable, the evil of desertion will be abated by the timely check thus given to it.

Emigration, by the agency of the Poor Relief Act, does not appear to have been yet resorted to, and no relief has been given by way of loan. As regards the number of paupers charged to the several electoral divisions, those in the Rathkeale division, as was to be apprehended from its circumstances as a town with a dense pauper population, are the most numerous. From the Loughill, Iveruss, and Kilsconnell divisions none have entered the house; and the number of those charged to the Union at large appears to be in a fair proportion with the other admissions.

Here it may be proper to observe that the question of the allocation of the different paupers, according to their several residences, has produced an order from your Board that the clerk shall, previously to every meeting, report to each of the members of the Board the number and names of the paupers who have been admitted into the workhouse on the previous Board-day, in order to give an opportunity to the Guardians of the electoral divisions to which they may have been allocated to attend and inquire into the decisions of the previous meeting. Besides the great amount of additional duty which will thus be thrown upon the clerk, the effect of this arrangement will be to produce alterations in the register, which, after having received the signature of the chairman at the previous meeting, ought not to undergo any subsequent correction; and it will induce those Guardians who may not be interested in the allocation of paupers to absent themselves from the meeting of the Board, by which the general business of the Union will be devolved upon the few who happen to reside in the immediate neighbourhood of the workhouse.

In the same Table will be found the average weekly cost of the maintenance of the paupers in the workhouse. This charge includes, besides food and necessaries, such as coals, candles, soap, straw, &c., all extras used in the infirmary and infirm wards, such as wine, broth, &c.; but, by an order of the Board of Guardians, the provisions used by paupers on extra diet is made a separate charge against the electoral divisions to which such paupers belong, in proportion to the collective numbers of days in the half-year during which they have been in the hospital or supported on extra diet. The cost price of wine or spirits consumed by any pauper in the house was also ordered to be made a separate charge against the electoral division to which such pauper belongs. This arrangement, which, though not conformable to the intended system of keeping the accounts, appears in other respects unobjectionable, has the effect of subtracting the amount of the cost price of extra articles of diet consumed by the sick paupers from the total amount upon which the general average of the house ought properly to be calculated, and which will consequently be reduced in the

ratio of the charge for the sick. In the present instance it amounts to 10*l.* 0*s.* 8*d.*; and, allowing for this deduction, the total cost per head of the weekly supply of food and necessaries to the paupers will be 1*s.* 10 $\frac{3}{4}$ *d.* A statement of the salaries of the officers and servants of the establishment completes the information exhibited in Form 4. Table B. shows the ordinary dietaries used by the several classes of healthy paupers, the weekly cost of a single pauper on each description of diet, and the cost of his maintenance and clothing.

TABLE B.—Ordinary Dietary of the Rathkeale Workhouse, September, 1841.

Class.	Breakfast.	Dinner.	Total per Day.	Cost per Week.	
Males over 15 .	7 ozs. oatmeal, $\frac{1}{2}$ pint new milk.	3 $\frac{1}{2}$ lbs. potatoes, 1 pint sour milk.	7 ozs. oatmeal, 3 $\frac{1}{2}$ lbs. potatoes, $\frac{1}{2}$ pint new milk, 1 pint sour milk.	<i>s.</i> 1	<i>d.</i> 7 $\frac{1}{2}$
Females and children over 9 . .	6 ozs. oatmeal, $\frac{1}{2}$ pint new milk.	3 lbs. potatoes, 1 pint sour milk.	6 ozs. oatmeal, 3 lbs. potatoes, $\frac{1}{2}$ pint new milk, 1 pint sour milk.	1	5 $\frac{3}{4}$
Children over 2 and under 9 . . .	4 ozs. oatmeal, $\frac{1}{2}$ pint new milk.	3 lbs. potatoes, 3 noggins sour milk.	4 ozs. oatmeal, 3 lbs. potatoes, $\frac{1}{2}$ pint new milk, 3 noggins sour ditto.	1	3 $\frac{1}{4}$

Sick, infirm, and bedridden people to be dieted at the discretion of the medical officer, subject to the approval of the Board. Infants (under 2) to be dieted at discretion.

COST OF MAINTENANCE AND CLOTHING OF PAUPERS.

	<i>s.</i>	<i>d.</i>
Average weekly cost of provisions to healthy paupers . . .	1	5 $\frac{7}{8}$
" " " and necessaries to ditto . . .	1	9 $\frac{1}{2}$
" " " to sick and infirm . . .	2	1 $\frac{3}{4}$
" " " in infirmary, including wines . . .	2	3 $\frac{3}{4}$
" " " and necessaries . . .	2	7 $\frac{1}{2}$
General average of provisions and necessaries for all . . .	1	10 $\frac{3}{4}$
" of maintenance and clothing to all classes . . .	2	1 $\frac{1}{2}$
Average weekly cost of necessaries to all classes . . .	0	3 $\frac{3}{4}$
" of clothing to ditto . . .	0	2 $\frac{1}{2}$

No regular dietary for the infirm and sick paupers having been prescribed or used in the workhouse till the 11th of October, I have not considered it proper to insert those which were established at that period in this Report of the audit of the 29th September. For the same reason the dietary for infants has been omitted, which has only within these few days been fixed by your Board and sanctioned by the Com-

missioners. The consumption of food and necessaries in the infirmary, and by sick and infirm paupers in the other wards of the house, is shown in the following Table, C 1; and an abstract of the infirmary provision consumption account will be found in Table C 2 (page 450), with the allocation of the cost of provisions and wine to the electoral division to which the several patients belong.

The total cost per head of the weekly supply of food and necessaries to the paupers (exclusive of the infirm dietary) is shown in Table

TABLE

Infirmary Provision Consumption Account for the Half-Year ended the 29th day of September, consumed, and the Weekly

Week.	Collective Days of Sick or Infirm Paupers.																				Weekly			
	Kilfergus.	Kilmoylan.	Loughill.	Shanagolden.	Dunmoylan.	Lismakeery.	Askeaton.	Iveruss.	Kilcoman.	Ardcanny.	Kildimo.	Adare, North.	Adare, South.	Kilfenny.	Croom.	Rathkeale.	Croagh.	Nantenan.	Kilsannell.	Union at Large.	Total.	Bread.	Meat.	Potatoes.
First.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	lbs.	lbs.	lbs.
Second	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Third	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fourth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fifth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sixth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Seventh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Eighth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ninth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tenth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Eleventh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Twelfth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Thirteenth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fourteenth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fifteenth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sixteenth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Seventeenth	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Eighteenth	..	..	..	..	6	..	6	..	6	..	..	..	..	2	..	12	..	..	..	7	32	4	..	86
Nineteenth	6	..	..	7	..	7	..	3	..	..	..	..	..	6	..	24	..	..	7	60	12 $\frac{1}{2}$	..	..	141
Twentieth	15	..	..	13	..	10	..	4	7	..	..	..	..	..	..	15	27	..	7	98	18	..	..	162
Twenty-first	15	..	..	8	..	7	..	5	..	1	7	..	..	..	5	..	9	7	..	7	71	24	4 $\frac{1}{2}$	129
Twenty-second	9	7	..	..	..	7	..	..	..	..	4	7	5	..	..	13	7	..	..	55	24	13 $\frac{1}{2}$	73	
Twenty-third	14	7	..	5	..	6	7	..	..	..	7	5	..	..	..	5	7	..	..	63	39	17	63	
Twenty-fourth	14	7	..	2	7	7	..	..	7	7	7	7	..	..	..	7	7	..	..	72	46	21	49	
Twenty-fifth	14	7	..	11	7	7	..	..	..	7	7	7	..	..	..	4	7	..	..	71	41	15	67	
Twenty-sixth	14	7	..	6	7	3	..	..	..	..	7	7	..	..	..	7	7	..	1	59	39 $\frac{3}{4}$	22 $\frac{1}{2}$	22	
Twenty-seventh	4	4	..	..	4	..	..	..	..	..	4	2	..	..	..	6	4	..	..	28	20	13	12	
Totals	105	39	..	5	53	31	61	..	14	7	19	53	12	8	5	102	73	...	22	609	268 $\frac{1}{4}$	106 $\frac{1}{2}$	808	

* * See Abstract of this

N.B.—By an order of the Board of Guardians, the provisions used by paupers in the Hospital such paupers belong, in proportion to the collective number of days in the half-year during which consumed by any pauper in the House was also ordered to be made a separate charge against the

Form 4 (pp. 444, 445) to be 1*s.* 10 $\frac{3}{5}$ *d.*: to this must be added the cost of clothing, which is estimated at 2 $\frac{4}{5}$ *d.*, making the aggregate weekly cost of food, necessities, and clothing for a single pauper 2*s.* 1 $\frac{1}{2}$ *d.* The charge for clothing has been estimated on an average of the cost of a suit of clothing for each of the four classes enumerated in the annexed Table D (page 451), which appears to be 12*s.* 2*d.*, and assuming that a suit of such clothing will last for a year, the cost of wear and tear for a week is found to be 2 $\frac{4}{5}$ *d.*

C 1.

1841, showing the Weekly Number of Sick and Infirm Paupers, the Weekly Quantity of Provisions
Quantity of Wine consumed.

Consumption of Provisions.								Weekly Consumption of Wine.																					
Outmeal.	New Milk.	Sour Milk.	Tea.	Coffee.	Loaf Sugar.	Raw Sugar.	Rice.	Kilfergus.	Kilmoyan.	Loughill.	Shanagolden.	Dumoylan.	Lismakeery.	Askeaton.	Iveruss.	Kilcorman.	Ardeanny.	Kildimo.	Adare, North.	Adare, South.	Kilfenney.	Croom.	Rathkeale.	Crough.	Nautenan.	Kilsannell.	Union at Large.	Total.	
lbs.	qts.	qts.	ozs.	ozs.	lbs.	lbs.	lbs.																						
9	11 $\frac{1}{2}$	13					1 $\frac{1}{16}$																						
13 $\frac{1}{16}$	14 $\frac{3}{16}$	17		4 $\frac{3}{16}$		1 $\frac{6}{16}$	0 $\frac{1}{16}$																						
16 $\frac{1}{16}$	26 $\frac{1}{16}$	22 $\frac{1}{2}$		6 $\frac{1}{16}$		1 $\frac{1}{16}$																							
14 $\frac{1}{16}$	26	19		6		1 $\frac{1}{16}$																							
17 $\frac{1}{16}$	23 $\frac{1}{16}$	11				1 $\frac{1}{16}$																							
10 $\frac{1}{16}$	35	9 $\frac{1}{2}$			0 $\frac{8}{16}$			0 $\frac{2}{16}$																				0 $\frac{2}{16}$	
20 $\frac{1}{16}$	39	7	2		1	2 $\frac{1}{16}$		1 $\frac{1}{16}$														0 $\frac{6}{16}$					2 $\frac{1}{16}$		
22 $\frac{1}{16}$	46	10	3 $\frac{1}{2}$			2 $\frac{1}{16}$		1 $\frac{1}{16}$																				1 $\frac{6}{16}$	
20 $\frac{1}{16}$	44 $\frac{1}{16}$	3 $\frac{1}{2}$	3 $\frac{1}{2}$			3 $\frac{1}{16}$		0 $\frac{7}{16}$																			0 $\frac{2}{16}$	0 $\frac{9}{16}$	
7	22	2	1			1 $\frac{1}{16}$		0 $\frac{1}{16}$																			0 $\frac{2}{16}$	0 $\frac{9}{16}$	
146 $\frac{6}{16}$	287	114 $\frac{1}{2}$	10	17 $\frac{1}{2}$	1 $\frac{8}{16}$	14 $\frac{5}{16}$	11 $\frac{1}{16}$	4 $\frac{2}{16}$														0 $\frac{6}{16}$				0 $\frac{2}{16}$	5		

account, Form D. 2.

or by infirm paupers on extra diet, is made a separate charge against the electoral divisions to which they have been in the Hospital, or supported on extra diet. The cost price of wine or spirits consumed in the Hospital is charged against the electoral division to which such pauper belongs.

TABLE C. 2.—Abstract of Infirmary Provision Consumption Account, to 29th September, 1841.

Total Quantity and Cost of Provisions used in the Infirmary.				Allocation of Cost of Provisions and Wine.					
Article.	Quantity.	Rate.	Amount.	Electoral Divisions.	Col- lective Days.	Provisions.	Wine.	Total.	
Bread	268½ lbs.	2d. per lb.	£. s. d. 2 4 8½	Kilfergus	105	£. s. d. 1 12 2½	£. s. d.	£. s. d. 1 12 2½	d. 2½
Meat	106½ lbs.	3d. per lb.	1 6 7½	Kilmoylan	39	0 11 11½	0 11 6½	1 3 5½	5½
Potatoes	808 lbs.	4½d. per 14 lb.	1 1 7½	Loughill . . . . .	..	..	..	..	..
Oatmeal	146½ lbs.	14s. per cwt.	0 18 3½	Shanagolden . . . . .	..	0 1 6½	..	0 1 6½	6½
New milk	287 qts.	2d. per qt.	2 7 10	Dunmoylan	53	0 16 3½	..	0 16 3½	3½
Sour milk	114 qts.	1d. per qt.	0 9 6½	Lismakeery	31	0 9 6½	..	0 9 6½	6½
Tea	10 ozs.	4½d. per oz.	0 3 10	Askeaton	61	0 18 8½	..	0 18 8½	8½
Coffee	17½ ozs.	1½d. per oz.	0 2 2½	Iveruss . . . . .	..	0 4 3½	..	0 4 3½	3½
Loaf Sugar	1½ lbs.	1s. per lb.	0 1 6	Kilcornan	14	0 2 1½	..	0 2 1½	1½
Raw Sugar	14½ lbs.	8d. per lb.	0 9 4½	Ardeanny	7	0 2 1½	..	0 5 10	10
Rice	1½ lbs.	8d. per lb.	0 1 3	Kildimo	19	0 5 10	..	0 6 3½	3½
Wine	5 bottles.	2s. 9d. per bottle.	9 6 11	Adare, North	53	0 6 3½	..	0 3 8½	8½
		Total . .	0 13 9	Adare, South	12	0 3 8½	..	0 3 8½	8½
			10 0 8	Kilfenny	8	0 2 5½	..	0 2 5½	5½
				Croom	5	0 1 6½	..	0 1 6½	6½
				Rathkeale	102	1 11 3½	0 1 8	1 12 11½	11½
				Croagh	73	1 2 4½	..	1 2 4½	4½
				Nantenan . . . . .	..	..	..	..	..
				Kilscannell . . . . .	..	..	..	..	..
				Union at large	22	0 6 9	0 0 6½	0 7 3½	3½
				Total	609	9 6 11	0 13 9	10 0 8	8

For average cost per week, see Form A.

TABLE D.—Cost and estimated Wear and Tear of Bedding and Clothing, Furniture and Utensils, per Week, up to 29th September, 1841.

	Class.	Article.	Cost of each Article.	Cost of each Suit.	Weekly Cost of Wear.		
Clothing	Men	Jacket, average	£. s. d. 0 7 0	£. s. d. 1 0 4 $\frac{3}{4}$	£. s. d.		
		Trousers, ditto	0 4 2				
		Shirt, ditto	0 2 1 $\frac{1}{2}$				
		Caps	0 1 1 $\frac{1}{2}$				
		Stockings	0 0 9				
		Shoes, average	0 4 10 $\frac{3}{4}$				
		Suspenders	0 0 4				
	Women	Wrapper	0 1 8	0 11 10 $\frac{1}{4}$			
		Petticoat	0 2 9				
		Shift	0 1 10 $\frac{1}{2}$				
		Apron	0 0 7 $\frac{1}{2}$				
		Cap	0 0 2 $\frac{3}{4}$				
		Stockings	0 0 11 $\frac{1}{2}$				
		Shoes	0 3 9				
	Boys	Jacket and trousers	0 6 8	0 8 10 $\frac{3}{4}$			
		Shirt	0 1 6 $\frac{1}{4}$				
		Cap	0 0 8 $\frac{1}{2}$				
	Girls	Frock	0 2 2	0 5 5			
		Petticoat	0 1 11				
		Shift	0 1 4				
		Cost of 4 suits	..			2 6 6 $\frac{3}{4}$	
		Average cost of 1 suit	..			0 11 7 $\frac{3}{4}$	
		Alteration and mending	..			0 0 6 $\frac{1}{4}$	
		Total cost of 1 suit to last 1 year	..			0 12 2	
		Weekly cost of each suit		
Bedding		All classes	Bed-tick		0 4 5 $\frac{1}{2}$	1 8 9	0 0 1
			Bolster-tick		0 0 7 $\frac{1}{4}$		
	1 pair of blankets		0 10 10 $\frac{3}{4}$				
	2 sheets		0 5 11				
	1 Coverlet		0 6 10 $\frac{1}{2}$				
	Cost of each bed to last 7 years		..				
	Weekly cost of each bed		..				
	Total cost to last 16 years		..	161 4 5 $\frac{3}{4}$			
Furniture and utensils	All classes	Wear of up to 29th September, 1841	..	2 10 4 $\frac{1}{2}$			

The charge for bedding is placed to the establishment, and on the supposition that the articles of which it consists will last for seven years, 1*d.* per week for wear and tear is charged on the cost price of 1*l.* 8*s.* 9*d.*

The separate accounts of each electoral division will be found in Forms 5 *a* and 5 *b* (pp. 454, 455) : on the former the only remarks which I consider it necessary to make on the present occasion are, that the first rate at 5*d.* in the pound is struck at a uniform amount of bondage upon the whole Union. In making future rates it will not be necessary to observe this uniformity, for as the expenditure of each electoral division will vary in proportion to the amount of relief afforded to the paupers in each, it will necessarily follow that the funds in the treasurer's hands may be nearly exhausted in the more pauperised divisions, whilst they will exhibit a surplus in favour of those less burdened with poor : for which reason in making the second rate due regard must be had to the amount which shall have been ascertained to be chargeable upon each electoral division in respect of its proportion of the expenses incurred in the relief of persons within the workhouse during the period to which the last account of such expenses extended : hence whilst a rate of 5*d.* in the pound may be necessary for one division, a poundage of 2½*d.* may be sufficient in another. The order of the Commissioners for regulating the proceedings of the Board of Guardians makes it imperative upon the several Boards to make an estimate of the total expense likely to be incurred by each electoral division in respect both of general and particular charges for six calendar months, to be computed from the 29th day of September and the 25th day of March in each year ; and such estimate is to be made one month before the said days respectively ; and to this regulation, in conjunction with the provisions contained in the 62nd section of the Poor Relief Act, I beg to call the special attention of your Board. With respect to the present rate, as the collectors did not commence their duties till after the 29th September, the columns showing the amount of rate to be collected, and that uncollected, are identical, the whole of the rate being in fact uncollected. This observation will apply to, and account for, the absence of any entries as receipts on account of each electoral division in Form 5 *b*. On the expenditure side of the Form the entries which appear are ranged under the separate heads of "Maintenance of Paupers," "Proportion of Establishment Charges," and "Election, Law, and other Expenses." Maintenance includes the expense incurred in the maintenance and clothing of paupers chargeable to each Electoral division, which is ascertained through the means of the "Provision Check Account," and the "Weekly Relief List and Abstract."

These accounts show the number of days any pauper remains in the workhouse, and consequently the whole number of days during which the whole number of paupers chargeable to any electoral division remain there : a similar result is obtained for the paupers chargeable upon the Union at large : the aggregate expense of all the paupers being then divided according to the respective number of days ascertained as stated above, each electoral division is fairly charged with its proper share. The operation of these accounts will be fully explained on a reference to Form E (pp. 456, 457), when the total of the collective

number of days is shown to be 5501, and the total amount of the cost for maintenance and clothing 86*l.* 16*s.* 7½*d.*

Form F (pp. 456, 457) exhibits a summary of the establishment charges, in which are included salaries of officers, election expenses, furniture, bedding, expenses of valuation, and all other articles of a more permanent nature than food or clothing which are requisite for the establishment. The total amount of these charges is shown to be 850*l.* 13*s.* 8*d.* The election expenses include in the sum of 88*l.* 3*s.* 11*d.* the general expenses for three elections. The cost for clothing and furniture amount to 428*l.* 17*s.* 6½*d.* There are also other items which are a heavy charge on the Union for the first half-year; but they will either never recur again, or will be so reduced in amount as materially to lessen this branch of the expenditure in future. The aggregate of these charges is defrayed by the collective electoral divisions of the Union (without respect to the number of paupers) in proportion to the net annual value of the rateable property in each, and the amount with which each is chargeable is shown in the Table.

A statement of the quantity and price of provisions and necessities received, consumed, and remaining on hand up to and on the 29th of September, 1841, with the contract prices of the several articles, is shown in Table G (page 458). The contracts have in all cases, as far as has come under my own observation, or from the information I have been able to obtain, been made in strict accordance with the regulations of the Commissioners, the lowest tender having been invariably accepted when some reason to the contrary has not existed, and the articles supplied appear to be of excellent quality: the total cost is 55*l.* 15*s.* 7*d.*; total consumed, 77*l.* 16*s.* 6½*d.*; value of stock remaining on hand, 7*l.* 19*s.* 0½*d.*

The supplies of clothing appear in the clothing account, Table H. (page 459); the total cost appears to be 190*l.* 15*s.*; deduction for wear and tear 9*l.* 0*s.* 1*d.*; balance value of stock on hand, 181*l.* 14*s.* 11*d.* Having frequently inspected the stores, I am enabled to speak favourably of the general quality of the clothing; and through the vigilance of the Clothing Committee, the contractors have been compelled to fulfil the terms of their agreement with your Board. On examining the accounts, it came to my knowledge that some attempts had been made by the paupers, when leaving the workhouse, to embezzle portions of the Union property; and on one occasion a sheet was stolen, which was afterwards recovered through the vigilance of Mr. Hall, the clerk. Facilities are chiefly offered to the female paupers to make these depredations, and it will be worthy of consideration whether it will not be expedient, in future, to direct the matron to be present when the female paupers—leaving the house after having given the required notice—are changing their apparel preparatory to taking their departure.

Finally, I have to present a balance-sheet of the general accounts of the Union, Form I. (pp. 460, 461), embracing the period from the formation of the Union to the 29th of September last.

I have the honour, &c.

W. H. T. HAWLEY,

Assistant Commissioner and Auditor.

*To the Board of Guardians of the
Rathkeale Union.*

FORM 5 a.—Half-Yearly Abstract of the Separate Accounts of each Electoral

Names of Electoral Divisions.	Amount of previous Rate Uncollected at Commencement of Half-Year.			Date of Rate for the Current Half-Year at 5d. in the Pound.	Net Annual Value of all Property Rated.			Amount of Rate thereon.		
	£.	s.	d.		£.	s.	d.	£.	s.	d.
Kilfergus				16th August, 1841	7,567	0	0	157	12	11
Kilmoylan				Ditto	2,648	15	0	55	3	7½
Loughill				Ditto	6,618	0	0	137	17	6
Shanagolden				Ditto	9,639	0	0	200	16	3
Dunmoylan				Ditto	5,186	0	0	108	0	10
Lismakerry				Ditto	6,917	0	0	144	2	1
Askeaton				Ditto	9,235	15	0	192	8	2½
Iveruss				Ditto	2,738	15	0	57	1	1½
Kilronan				Ditto	8,390	4	0	174	15	11
Ardcanny				Ditto	4,959	0	0	103	6	3
Kildimo				Ditto	6,957	0	0	144	18	9
Adare, North				Ditto	4,770	0	0	99	7	6
Adare, South				Ditto	9,209	0	0	191	17	1
Kilfenny				Ditto	3,477	0	0	72	8	9
Croom				Ditto	15,626	5	0	325	10	11½
Rathkeale				Ditto	15,922	7	0	331	14	3½
Croagh				Ditto	9,456	0	0	197	0	0
Nantenan				Ditto	5,178	16	0	107	17	10
Kilsannell				Ditto	7,424	10	0	154	18	6½
					141,920	7	0	2,956	13	5½

FOR

Names of Electoral Divisions.	Receipts on Account of each Electoral Division.						Balance due to Treasurer at close of last Half-Year.
	Balance in Treasurer's hands from last Half-Year.	Amount of Poor's Rate Collected.	Repayment of Relief by way of Loan.	Amount raised by Rate, or borrowed for Emigration purposes.	Other Receipts (if any).	Total.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Kilfergus							
Kilmoylan							
Loughill							
Shanagolden							
Dunmoylan							
Lismakeery							
Askeaton							
Iveruss							
Kilcornan							
Ardcanny							
Kildimo							
Adare, North							
Adare, South							
Kilfenny							
Croom							
Rathkeale							
Croagh							
Nantenan							
Kilsannell							

A true Statement of Receipts and Payments on account of the several Electoral Divisions of the Rathkeale Union, made this 29th day of September, 1841.

JOHN HALL, Clerk to the Board of Guardians.

Division for the Half-Year ended 29th September, 1841.

Net Annual Value of Property in respect of which Compositions have been made under Section 72 of Irish Poor Relief Act.	Rebate at — per Cent. allowed thereon.			Amount of Rate to be Collected.	Amount Collected.			Amount remaining Un-collected.
£. s. d.	£.	s.	d.	£. s. d.	£.	s.	d.	£. s. d.
.	157 12 11	. . .	. . .	. . .	157 12 11
.	55 3 7½	. . .	. . .	. . .	55 3 7½
.	137 17 6	. . .	. . .	. . .	137 17 6
.	200 16 3	. . .	. . .	. . .	200 16 3
.	108 0 10	. . .	. . .	. . .	108 0 10
.	144 2 1	. . .	. . .	. . .	144 2 1
.	192 8 2½	. . .	. . .	. . .	192 8 2½
.	57 1 1½	. . .	. . .	. . .	57 1 1½
.	174 15 11	. . .	. . .	. . .	174 15 11
.	103 6 3	. . .	. . .	. . .	103 6 3
.	144 18 9	. . .	. . .	. . .	144 18 9
.	99 7 6	. . .	. . .	. . .	99 7 6
.	191 17 1	. . .	. . .	. . .	191 17 1
.	72 8 9	. . .	. . .	. . .	72 8 9
.	325 10 11½	. . .	. . .	. . .	325 10 11½
.	331 14 3½	. . .	. . .	. . .	331 14 3½
.	197 0 0	. . .	. . .	. . .	197 0 0
.	107 17 10	. . .	. . .	. . .	107 17 10
.	154 13 6½	. . .	. . .	. . .	154 13 6½
				2,956 13 5½				2,956 13 5½

b.

Expenditure on Account of each Electoral Division.							Balance at close of Half-Year.		
Maintenance of Paupers.	Proportion of Establishment Charges.	Amount Expended on Emigration.	Amount of Emigration Loan repaid, and interest thereon.	Election, Law, and other Expenses.	Total.		In favour of Electoral Divisions.	Against Electoral Divisions.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
3 15 9½	45 7 2	. . .	. . .	0 7 3	49 10 2½		. . .	49 10 2½	3 15 9½
1 8 2½	15 17 6½	. . .	. . .	0 3 6	17 9 3		. . .	17 9 3	1 8 2½
. . .	39 13 4½	. . .	. . .	. . .	39 13 4½		. . .	39 13 4½	. . .
1 4 3	57 15 6½	. . .	. . .	5 4 1	64 3 10½		. . .	64 3 10½	1 4 3
9 16 6	31 1 8½	. . .	. . .	. . .	40 18 2		. . .	40 18 2	9 16 6
4 10 3	41 9 2½	. . .	. . .	1 17 3½	47 16 9		. . .	47 16 9	4 10 3
6 7 6	55 7 2½	. . .	. . .	5 11 8	67 6 4½		. . .	67 6 4½	6 7 6
. . .	16 8 3½	. . .	. . .	0 9 4	16 17 7½		. . .	16 17 7½	. . .
1 0 4½	50 5 9½	. . .	. . .	1 2 4	52 8 6½		. . .	52 8 6½	1 0 4½
4 17 10½	29 14 5½	. . .	. . .	4 5 2	38 17 5½		. . .	38 17 5½	4 17 10½
1 0 3½	41 14 0	. . .	. . .	4 5 9½	47 0 1		. . .	47 0 1	1 0 3½
1 19 2	28 11 10½	. . .	. . .	0 8 6	30 19 6½		. . .	30 19 6½	1 19 2
0 19 4½	55 4 0	. . .	. . .	. . .	56 3 4½		. . .	56 3 4½	0 19 4½
1 0 11½	20 16 9½	. . .	. . .	. . .	21 17 9		. . .	21 17 9	1 0 11½
2 13 1	93 13 4½	. . .	. . .	. . .	96 6 5½		. . .	96 6 5½	2 13 1
2 3 9½	95 8 11	. . .	. . .	9 18 6	137 11 2½		. . .	137 11 2½	2 3 9½
2 7 0½	55 13 7½	. . .	. . .	6 7 11	65 8 7		. . .	65 8 7	2 7 0½
2 9 0½	31 0 10½	. . .	. . .	0 12 3	34 2 1½		. . .	34 2 1½	2 9 0½
. . .	44 9 11	. . .	. . .	0 8 9	44 18 8		. . .	44 18 8	. . .
7 13 6	850 13 8			41 2 4	969 9 6			969 9 6	7 13 6

I hereby certify that this Statement of Receipts and Payments of the several Electoral Divisions in the Rathkeale Union is correct. Dated 19th day of November, 1841.

W. H. T. HAWLEY, Auditor.

FORM E.—Summary of the Amount chargeable to the respective Electoral Divisions, and Rathkeale Workhouse, and for the Maintenance of

Electoral Divisions.	Wine to Paupers in House.	Maintenance of Paupers distinguished					
		Paupers on Infirm Diet.		Paupers on Ordinary Diet.		Total Amount of Provisions.	
		Collective Days.	Amount.	Collective Days.	Amount.	Collective Days.	Amount.
Kilfergus . . . . .	..	105	£. s. d. 1 12 2½	123	£. s. d. 1 6 2	228	£. s. d. 2 18 4½
Kilmoylan	0 11 6½	39	0 11 11½	6	0 1 3½	45	1 4 9½
Loughill . . . . .	..	..	..	..	..	..	..
Shanagolden . . . . .	..	5	0 1 6½	77	0 16 4½	82	0 17 11
Dunmoylan . . . . .	..	53	0 16 3½	609	6 9 7	662	7 5 10½
Lismakerry . . . . .	..	31	0 9 6½	271	2 17 8	302	3 7 2½
Askeaton . . . . .	..	61	0 18 8½	360	3 16 7	421	4 15 3½
Iveruss . . . . .	..	..	..	..	..	..	..
Kilcornan . . . . .	..	14	0 4 3½	52	0 11 0½	66	0 15 4½
Ardcanny . . . . .	..	7	0 2 1½	329	3 10 0	336	3 12 1½
Kildimo . . . . .	..	19	0 5 10	45	0 9 6½	64	0 15 4½
Adare, North . . . . .	..	53	0 16 3½	65	0 13 10	118	1 10 1½
Adare, South . . . . .	..	12	0 3 8½	51	0 10 10½	63	0 14 6½
Kilfenny . . . . .	..	8	0 2 5½	62	0 13 2	70	0 15 7½
Croom . . . . .	..	5	0 1 6½	177	1 17 7½	182	1 19 2
Rathkeale	0 1 8	102	1 11 3½	2,085	22 3 8½	2,187	23 16 8
Croagh . . . . .	..	73	1 2 4½	66	0 14 0½	139	1 16 5½
Nantenan . . . . .	..	..	..	170	1 16 2	170	1 16 2
Kilscannel . . . . .	..	..	..	..	..	..	..
Union at large—Paupers	0 0 6½	22	0 6 9	191	2 0 7½	213	2 7 11½
Total—Paupers	0 13 9	609	9 6 11	4,739	50 8 3½	5,348	60 8 11½
Union at large—Officers . . . . .	..	..	..	153	5 12 2½	153	5 12 2½
Total Paupers and Officers	0 13 9	609	9 6 11	4,892	56 0 6½	5,501	66 1 2½

* See note at foot

FORM F.—Summary of Charges against Electoral Divisions and

Electoral Divisions.	Charge against Electoral		
	Election Expenses.	Clothing and Maintenance of Paupers.	Funerals of Paupers.
Kilfergus	£. s. d. 0 7 3	£. s. d. 3 15 9½	£. s. d. ..
Kilmoylan	0 3 6	1 8 2½	..
Loughill . . . . .	..	..	..
Shanagolden	5 4 1	1 4 3	..
Dunmoylan . . . . .	..	9 16 6	..
Lismakeery	1 8 2	4 10 3	0 9 1½
Askeaton	5 11 8	6 7 6	..
Iveruss	0 9 4	..	..
Kilcornan	1 2 4	1 0 4½	..
Ardcanny	4 5 2	4 17 10½	..
Kildimo	3 18 1	1 0 3½	0 7 8½
Adare, North	0 8 6	1 19 2	..
Adare, South . . . . .	..	0 19 4½	..
Kilfenny . . . . .	..	1 0 11½	..
Croom . . . . .	..	2 13 1	..
Rathkeale	9 18 6	32 3 9½	..
Croagh	6 7 11	2 7 0½	..
Nantenan	0 12 3	2 9 0½	..
Kilscannel	0 8 9	..	..
Total	49 5 6	77 13 6	0 16 10

to the Union at large, for the Maintenance and Clothing of the Paupers in the Officers thereof, up to the 29th of September, 1841.

Under different Heads.*				Clothing to Paupers.		Total Amount for Maintenance and Clothing.	
Necessaries to Paupers.		Total for Provisions and Necessaries.					
Collective Days.	Amount.	Collective Days.	Amount.	Collective Days.	Amount.	Collective Days.	Amount.
£. s. d.		£. s. d.		£. s. d.		£. s. d.	
228	0 9 9	228	3 8 1½	228	0 7 8	228	3 15 9½
45	0 1 11	45	1 6 8½	45	0 1 6½	45	1 8 2½
82	0 3 7	82	1 1 6	82	0 2 9	82	1 4 3
662	1 8 4	662	8 14 2½	662	1 2 0	662	9 16 6
302	0 12 10½	302	4 0 1	302	0 10 2	302	4 10 3
421	0 18 0½	421	5 13 3½	421	0 14 2½	421	6 7 6
66	0 2 9½	66	0 18 2	66	0 2 2½	66	1 0 4½
336	0 14 4½	336	4 6 6½	336	0 11 4	336	4 17 10½
64	0 2 3½	64	0 18 1½	64	0 2 2	64	1 0 3½
118	0 5 0½	118	1 15 2	118	0 4 0	118	1 19 2
63	0 2 3½	63	0 17 2½	63	0 2 1½	63	0 19 4½
70	0 2 11½	70	0 18 7	70	0 2 4½	70	1 0 11½
182	0 7 9½	182	2 6 11½	182	0 6 1½	182	2 13 1
2,187	4 13 6½	2,187	28 10 2½	2,187	3 13 7	2,187	32 3 8½
139	0 5 11	139	2 2 4½	139	0 4 8	139	2 7 0½
170	0 7 3½	170	2 3 5½	170	0 5 7	170	2 9 0½
213	0 9 1½	213	2 17 1	213	0 7 3½	213	3 4 5½
5,348	11 8 9½	5,348	71 17 9½	5,348	9 0 1	5,348	80 17 10½
153	0 6 6½	153	5 18 9½	..	..	153	5 18 9½
5,501	11 15 4½	5,501	77 16 6½	..	9 0 1	5,501	86 16 7½

of Form D 1.

against Establishments, under separate Heads.

Divisions.		Establishment Charges.	
Portion of Establishment Charges.	Total.	Heads of Expense.	Amount.
£. s. d.	£. s. d.		£. s. d.
45 7 2	49 10 2½	Election expenses, general 3, 1839, 1840, 1841	88 3 11
15 17 6½	17 9 3	Bedding, blankets	267 13 0½
39 13 4½	39 13 4½	Furniture and utensils	161 4 5½
57 15 6½	64 3 10½	Advertisements, general	54 16 0
31 1 8½	40 18 2½	Salaries of officers	90 0 0
41 9 2½	47 16 9	Printing for general purposes, and books	52 6 10
55 7 2½	67 6 4½	Medicines	25 12 5½
16 8 3½	16 17 7½	Medical and surgical instruments, &c.	18 3 8
50 5 9½	52 8 6½	Expenses on account of valuation	22 6 11
29 14 5½	38 17 5½	Fires, &c., in Court-house	6 0 0
41 14 0	47 0 1	Petty expenses—postage	11 1 9
28 11 10½	30 19 6½	.. premium of insurance	7 11 3
55 4 0	56 3 4½	.. sundries	14 7 3
20 16 9½	21 17 9	Interest on loan from treasurer	10 6 8
93 13 4½	96 6 5½	County cess on workhouse site	1 5 5
95 8 11	137 11 2½	Allowance to master going to Dublin	10 0 0
56 13 7½	65 8 7	Maintenance of paupers chargeable to	9 3 1½
31 0 10½	34 2 1½	Funeral expenses of paupers chargeable to	0 10 10½
44 9 11	44 18 8		
850 13 8	969 9 6	Total	850 13 8

Form G.—Statement of the Quantity and Price of Provisions and Necessaries received, consumed, and remaining on hand, up to and on the 29th day of September, 1841, with the Contract Prices of the several Articles.

Article.	Received.		Consumed.		Remaining.		Contract Prices.		
	Quantity.	Amount. £. s. d.	Quantity.	Amount. £. s. d.	Quantity.	Amount. £. s. d.	Article.	Contractor.	Rate.
Provisions:—									
Bread, lbs. . .	594	4 19 0	557½	4 12 11	36½	0 6 1	Bread . . .	P. Cagney . .	2d. per lb.
Meat, lbs. . .	273½	3 8 4½	259½	3 4 10½	14	0 3 6	Meat, beef or mutton . .	M. Roche . .	3d. per lb.
Potatoes, stones	1,274½	23 17 9½	1,201½	22 10 8¾	72½	1 7 0¾	Potatoes . . .	R. McCoy . .	4½d. per st. of 14lbs.
Oatmeal, lbs. .	1,904	11 18 0	1,714½	10 14 4½	189½	1 3 7¾	Oatmeal . . .	J. Enright . .	14s. per cwt.
New milk, qts.	1,776½	14 16 1	1,679½	13 19 10½	97¼	0 16 2½	New milk . . .	J. Shanahan . .	2d. per quart.
Sour milk, qts.	2,284	9 10 4	2,177	9 1 5	107	0 8 11	Sour milk . . .	Ditto . . .	1d. per quart.
Tea, ozs. . .	13	0 4 11	10	0 3 9½	3	0 1 1½	Tea . . .	J. Donovan . .	4½d. per oz.
Coffee, ozs. .	32	0 4 0	24½	0 3 9	7½	0 0 11	Coffee . . .	Ditto . . .	1½d. per oz.
Sugar, raw, lbs.	17	0 12 4	15¾	0 10 6	1¼	0 0 10	Sugar, raw . . .	Ditto . . .	8d. per lb.
Sugar, loaf, lbs.	1½	0 1 6	1½	0 1 6	..	..	Sugar, loaf . . .	Ditto . . .	1s. per lb.
Rice, lbs. . .	2½	0 1 6½	1¼	0 1 3	..	0 0 3½	Rice . . .	Ditto . . .	8d. per lb.=7d. per lb.
Wine, bottles .	6	0 16 6	5	0 13 9	1	0 2 9	Wine, Sherry . .	Ditto . . .	2s. 9d. per bottle.
Salt, lbs. . .	224	0 6 0	116	0 3 1½	108	0 2 10½	Salt, English . . .	W. Mulcahy . .	3s. per cwt.
Total provisions .	..	70 15 4½	..	66 1 2¼	..	4 14 2¼			
Necessaries:—									
Coals, cwt. . .	138½	7 12 4½	112	6 3 5¼	26½	1 8 11¼	Coals, Wallsend. . .	M. Carmody . .	22s. per ton.
Turf, kishes . .	59	2 14 1	51	2 6 9	8	0 7 4	Turf, mountain . . .	P. Shaughnessy . .	11d. per kish.
Candles, lbs. .	60	1 8 9	20½	0 9 11	39½	0 18 10	Candles, dipped . . .	J. Corbett . .	5¾d. per lb.
Soap, lbs. . .	112	1 0 0	85	0 15 3	27	0 4 9	Soap, English . . .	Ditto . . .	20s. per cwt.
Oil, pints . . .	8	0 5 0	..	..	8	0 5 0	Lamp-oil . . .	P. Madigan . .	5s. per gallon.
Oat-straw, cwt. .	20	2 0 0	20	2 0 0	..	..	Oat-straw . . .	J. Hogan . . .	40s. per ton.
Total necessities .	..	15 0 2½	..	11 15 4½	..	3 4 10¼			
Total provisions .	..	70 15 4½	..	66 1 2¼	..	4 14 2½			
Total provisions and necessities .	..	85 15 7	..	77 16 6½	..	7 19 0½			

TABLE H.—Rathkeale Union Clothing Account.

MADE-UP CLOTHING.					
Article.	Quantity.	Price.	Amount.	Total Amount.	Observations.
		<i>s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	
Men's frieze jackets .	35	7 0	12 5 0		Specimens from Dublin.
„	1	7 8	0 7 8		
				12 12 8	
Men's cord trousers .	35	4 5½	7 16 0½		Specimens from Dublin.
„	35	3 10½	6 15 7½		
„	1	4 6	0 4 6		
				14 16 2	
Men's shoes . . .	100	4 10¾	24 9 7		Specimens from Dublin. Ditto.
„	1	5 2	0 5 2		
„	1	1 8	0 1 8		
				24 16 5	
Men's shirts . . .	75	2 3½	8 11 10½		Specimens from Dublin.
„	75	1 9½	6 14 4½		
„	1	2 4	0 2 4		
				15 8 7	
Men's socks . . .	100	0 9	3 15 0		Specimens from Dublin.
„	1	0 10	0 0 10		
				3 15 10	
Men's caps . . .	50	1 1½	2 16 3		Specimens from Dublin.
„	1	0 4	0 0 4		
				2 16 7	
Men's suspenders .	75	0 4	1 5 0		Specimens from Dublin.
				1 5 0	
Women's wrappers .	100	1 8	8 6 8		Specimens from Dublin.
„	1	1 10	0 1 10		
				8 8 6	
Women's petticoats	40	3 0	6 0 0		Specimens from Dublin. Ditto.
„	35	2 6	4 7 6		
„	1	1 9	0 1 9		
„	1	2 5	0 2 5		
				10 11 8	
Women's shifts . .	50	1 10½	4 13 9		Specimens from Dublin.
„	1	1 11	0 1 11		
				4 15 8	
Women's shoes . .	210	3 9	39 7 6		Specimens from Dublin.
„	1	3 10	0 3 10		
				39 11 4	
Women's stockings .	150	0 11½	7 3 9		Specimens from Dublin.
„	1	1 2½	0 1 2½		
				7 4 11½	
Women's caps . .	150	0 2¾	1 14 4½		Specimens from Dublin.
„	1	0 3	0 0 3		
				1 14 7½	
Women's aprons .	50	0 7½	1 11 3		Specimens from Dublin.
				1 11 3	
Boys' suits—jackets and trousers . .	35	6 8	11 13 4		Specimens from Dublin.
				11 13 4	
Boys' shirts . . .	25	1 11½	2 8 11½		Specimens from Dublin.
„	25	1 1	1 7 1		
				3 16 0½	
Carried forward .	..	..	..	164 18 7½	

TABLE H.—continued.

MADE-UP CLOTHING.					
Article.	Quantity.	Price.	Amount.	Total Amount.	Observations.
		<i>s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	
Brought forward . . . .	..	..	..	164 18 7½	
Boys' caps	25	0 8½	0 17 8½		
				0 17 8½	
Girls' frocks	25	2 8	3 6 8		
"	25	2 3	2 16 3		
"	25	1 6	1 17 6		
				8 0 5	
Girls' petticoats . . .	25	2 3	2 16 3		
"	25	2 0	2 10 0		
"	25	1 6	1 17 6		
				7 3 9	
Girls' shifts	25	1 7	1 19 7		
"	25	1 6	1 17 6		
"	25	1 2½	1 10 2½		
"	25	1 0	1 5 0		
				6 12 3½	
				187 12 9½	
CLOTHING MATERIALS.					
Worsted	6	2 8	0 16 0	0 16 0	For stockings.
Linsey-woolsey . . .	8½	1 1	0 9 2½		For enlarging clothing.
Dowlas	10	0 4½	0 3 9		Ditto.
				0 12 11½	
Calico	19½	..	0 8 7		For infants' dresses.
Flannel	12½	..	0 12 5		Ditto.
Cotton (printed). . .	7	0 8	0 4 8		Ditto.
Linen	3½	0 5½	0 1 7½		Ditto.
Tape . . . .	..	..	0 1 2½		Ditto.
Thread	0½	0 0½	0 2 6		Ditto.
Buttons and studs . .	..	..	0 1 7		Ditto.
Muslin . . . .	..	..	0 0 8		Ditto.
				1 13 3	
			Total ...	190 15 0	
Cost of wear and tear from 26th July to 29th September . . .	..	..	..	9 0 1	
Balance, value of stock on hand, 29th Sep- tember, 1841 . . .	..	..	..	181 14 11	

TABLE I.—BALANCE SHEET.

RATHKEALE UNION.		<i>Dr.</i>	CONTRA.		<i>Cr.</i>
		<i>£. s. d.</i>			<i>£. s. d.</i>
To Amount due to Contractors per Invoice Account		951 10 11½	By Amount due of Electoral Divisions		969 9 6
To Amount due to Treasurer per Account		207 12 6	By Value of Clothing on hand . . .		181 14 11
			By ditto Provisions		4 14 2½
			By ditto Necessaries		3 4 10½
		1,159 3 5½			1,159 3 5½

Or thus:—

RATHKEALE UNION.			CONTRA.		
	£.	s. d.		£.	s. d.
To Amount of Invoice Account per Ledger . . .	951	10 11½	By Amount of Bedding and Clothing, Furniture and Utensils, Provisions, Necessaries, Medicines, Instruments, &c., expended, estimated .	115	11 0
To ditto due to Treasurer .	207	12 6	By Value of ditto ditto on hand . .	693	11 4
			By Amount of Election expenses expended	128	9 5
			By Amount of Advertisements ditto	54	16 0
			By ditto of Salaries ditto	90	0 0
			By ditto of Valuation ditto	22	6 11
			By Interest on Treasurer's Loan . .	10	6 5
			By Postage, 11l. 1s. 9d.—Petty expenses, 14l. 7s. 3d.	25	9 0
			By Master's expense in Dublin . .	10	0 0
			By Fires in Court House	6	0 0
			By Sundries, Cess, 1l. 5s. 5d., Funerals, 1l. 7s. 8½d.	2	13 1½
	1,159	3 5½		1,159	3 5½

VII.—REPORT on the AUDIT of the ACCOUNTS of the RATHKEALE UNION, for the Half-year ended at Lady-day, 1842.—By EDWARD SENIOR, Esq., *Assistant Commissioner and Auditor.*

GENTLEMEN,

I DESIRE to inform you that I have completed the audit of the accounts of the Rathkeale Union for the half-year ended Lady-day last.

My predecessor, Mr. Hawley, has, in his late Report to your Board, so fully explained the nature of the Union accounts, that I have but little to draw your attention to on the present occasion.

The clear and accurate state of the Union accounts is most satisfactory. Mr. Hall, your clerk, has moreover prepared several additional abstracts of the Union accounts, analyzing all the heads of expenditure—a work of great labour, and which proves his skill as an accountant. To these Tables I shall have occasion to refer in the course of my remarks.

I regret to observe that the Guardians have not attended to the suggestion contained in Mr. Hawley's report, as to making a second rate, although they were informed that such a course was imperative on them: the result must be that the Union will again become involved; and no charge for interest in the treasurer's accounts being legal, the most serious pecuniary embarrassment must be the result.

The only item in the accounts of doubtful legality was the charge for interest on tradesmen's bills, amounting to 34l. 7s. 0½d. Circumstances appear to have retarded the making of the first rate, and I have considered this as a case of emergency. It is but right that I should mention that it will be the duty of the auditor to disallow any similar payments in future, should they occur. Nor was this charge the only evil resulting to the Union from the delay; many of the contractors who were without capital were forced to sell their claims on the Union at a heavy loss. These parties will, of course, should they again tender to supply goods for the Union, take care to include in their estimate

the probable loss from having to give long credit, or this circumstance may discourage competition altogether on the part of the more needy.

The whole amount of bills in which a transfer had taken place under these circumstances exceeded 100*l.*, as proved by the duplicate signatures attached to the receipt.

The books ordered to be kept by the master appeared correct, with the exception of the clothing accounts, which were not balanced weekly, and in which all the clothing furnished to paupers was not entered in the appropriation book.

The 8th section of the order for the keeping of the accounts has been departed from, so far as relates to potatoes having been purchased by the clerk, instead of by contract. It has been stated to me that this arose from the Guardians not having been able to obtain what they considered a favourable contract. No steps have, however, lately been taken for that purpose, and this irregular proceeding is still going on.

The quantity of articles of clothing purchased in a similar manner is also considerable.

This practice destroys the check of the Union accounts, besides imposing on your clerk additional duties of an unpleasant nature; and his high respectability does not lessen the objection to the vicious principle involved, which all public institutions both in this country and in England have long discontinued.

The collectors produced their accounts before me.

No. 1.—The accounts of this division were generally correct. No part of the rate amounting to 49*l.* 16*s.* 8*d.* had been collected for the townland of Glensharrold, in consequence of a doubt entertained by the occupiers as to whether the townland in question did not form part of the Newcastle Union. The collector had obtained decrees against several parties, which he had not enforced: he should be required to do so immediately, and to finish his collection.

No. 2.—In this district the receipts were not numbered in the rate receipt check-book: this is of great importance, for as every occupier demands a receipt on payment of his rate, in order to deduct the poundage from the rent payable to his landlord, and as the numbers of these receipts should be entered in the collecting-book opposite the name of the several ratepayers, it is almost impossible for the collector to omit entering and accounting for all the money he has received, which, without this check, it might be difficult to ascertain that he has regularly done.

No. 3.—This collector appeared, but produced no weekly account-book, which he stated was the result of an accident which had disabled him.

In part of Lower Dallas townland no rate had been collected, the collector having stated that the occupiers had paid to the Newcastle Union.

No. 4.—The collecting-books were not correctly kept, the columns headed "Number of receipt given" not being filled up, and the rate receipt check-books are not numbered, which makes it almost impossible to compare the collection and receipts. In other respects the collection is satisfactory.

The visitors'-book shows that the house has not been regularly

visited by the visiting committee (a duty essential to the well management of the house); and to this omission I am disposed to attribute the circumstance of the employment of the able-bodied not having been sufficiently enforced.

The attention of the Guardians has evidently been closely directed to financial matters of detail, and the vigilant examination of all charges against the Union.

The number of paupers (Form 4) admitted during the half-year was 385, and the number discharged, including deaths, 156; number remaining, 316. The numbers in the previous half-year having been—

Admitted	.	.	.	.	147
Discharged or died	.	.	.	.	64

83 remaining.

The large proportion of inmates who have voluntarily left the workhouse shows that there are no grounds for the apprehension that the workhouse is becoming so attractive as to disincline its inmates to quit it in search of employment.

I have directed the clerk to make out (Table A 1) an analysis of the able-bodied in the workhouse on the 25th of March. The number of able-bodied (53) does not bear an unusually large proportion to the total number of inmates (316).

The number of women deserted by their husbands (nine women, and twenty-five children dependent on them) is considerable. The Guardians should grant relief to this class with great jealousy. If persons burthened with large families find out that, on their leaving their wives and children behind them, in search of work, or embarking for America, comfortable provision will be made for them in the workhouse till it suits the husbands to send for their families, the workhouse must operate as a direct inducement to desertion, and lead to a collusion between husband and wife.

Four mothers of bastard children were also inmates, to which the same general principle applies,—that, by granting relief to persons who have become destitute by their own voluntary act, the number of such cases is likely to be much increased, as well as the amount of destitution so created, from the security which is felt that, on loss of character, there is the workhouse to fall back on, which was intended as the asylum for the aged and infirm, the cripple and the orphan, not for the depraved and profligate; to those, in fact, whose destitution was the result of unforeseen circumstances, or which could not have been guarded against.

The great objection to a legal provision for the poor is its tendency to act as a premium to improvidence and immorality, by removing the dread of want and suffering which Providence has placed as a check. The difficulty, without such a provision, is the encouragement to vagrancy and mendicancy, from the sympathy which is justly felt for the destitute suffering under those misfortunes to which the poor are constantly exposed, and the impossibility, on the part of the donor, to distinguish the idle beggar from the really distressed. The uncertainty of the relief—the unevenness of the voluntary tax. A poor law may, by great discrimination on the part of its administrators, avoid both

TABLE A 1.—A Return showing the Number of Able-bodied, and Children dependent on them, in the Rathkeale Workhouse on the 25th of March, 1842.

	Adults.	Children.
Number of able-bodied males	14	..
" " females	39	..
Children of the above classes . . . . .	..	107
<hr/> Total	53	107
<i>Analysis of the above.</i>		
Number of able-bodied men, with their wives and children, who have more than one child each	5	..
Wives of the above	5	..
Children of the above . . . . .	..	18
Number of able-bodied men who have one child each with them in the house . . . . .	..	..
Wives of the above . . . . .	..	..
Children of the above . . . . .	..	..
Number of married men who have no child or children in the house . . . . .	..	..
Wives of the above . . . . .	..	..
Men in the house whose wives are out	2	..
Children of the above . . . . .	..	2
Number of widowers in the house	4	..
Children of the above . . . . .	..	7
Single men	3	..
Widows with child or children	15	..
Children of the above . . . . .	..	47
Widows without child or children	2	..
Deserted women in house, whose husbands are out	9	..
Children of the above . . . . .	..	25
Single women with a child or children	4	..
Children of the above . . . . .	..	8
Single women without child or children	4	..
<hr/> Total	53	107
Children deserted by father . . . . .	..	..
" " mother . . . . .	..	2
" " both parents . . . . .	..	11
Orphan children . . . . .	..	27

these evils; and the legislature appears to have had these considerations in view in most cautiously omitting a right of relief to the destitute, and in giving some classes (the aged, infirm, or disabled) of destitute poor a preference over others, contemplating that not all the destitute are to be relieved.

I have next to draw your attention to the enclosed abstracts.

Table A shows the dietary for all classes in the house, and its cost.

B 1.—The dietary of the officers of the establishment, and its cost per week.

B 2.—A similar Table of the quantity and cost of the provisions used by them during the half-year.

C.—The cost of provisions, necessities, and clothing for the inmates, which gives the

	s.	d.
Cost of the ordinary diet at	1	4
Infirm diet, including wine (the cost of which is charged to the separate electoral divisions)	2	2½
Necessaries	0	2½
All classes (inclusive of sick), provisions and necessities	1	7½
Clothing (all classes)	0	3½

Or an average weekly cost of 1s. 11d. for the maintenance of all classes.

D 1.—The weekly quantity of provisions and necessities received and consumed during the half year, and the cost and amount of each article in the hospital.

D 2.—Is a similar table, and gives the quantity remaining on hand, and the contract prices.

	£.	s.	d.
The cost of the quantity consumed having been	362	15	8½
„ necessities	50	9	6
Or a total of both of	413	5	2½

E.—The number of paupers in the infirmary or on extra diet, the amount and cost of the provisions consumed by both, and the charge to each electoral division thereon.

F.—Is a similar table, giving the quantity of wine, spirits, porter, and ale.

G.—Is an account of the clothing materials received, and the cost.

H.—Shows the quantity and price of made-up clothing.

I.—Is the summary of the stock of bedding and clothing.

J.—Is the summary of the account chargeable to the several electoral divisions for the maintenance and clothing of paupers, inclusive of the rations of the officers.

K.—Is an estimate of the average cost of wear of clothing.

L.—Is a summary of charges against the electoral divisions, with detailed items included under head of “Establishment charges.”

M.—The balance sheet shows the balances of the electoral divisions.

N 1.—The Union balance of receipts and payments shows a balance in treasurer's hands of 25*l.* 9*s.* 11*d.* It will be observed that this

balance does not agree with that in the treasurer's receipt and payment book, all cheques drawn at the close of the half-year having been included in the former, whilst only those presented at the bank are included in the latter.

N 2.—Is a summary of the invoice account, and explains the particulars of that account, as shown in the previous table.

Forms 4, 5 *a*, and 5 *b*.—Show the number of paupers relieved under the several classes, as well as the separate accounts of each electoral division. These abstracts have already been laid before your Board, and a copy of both abstracts will be delivered to each Guardian.

To save a considerable amount of labour on the part of your clerk, I should recommend you to have them printed and generally distributed among the ratepayers, together with any of the enclosed tables you may select as furnishing additional information.

I have the honour, &c.,

EDWARD SENIOR,

Assistant Poor Law Commissioner and Auditor.

*To the Board of Guardians of the
Rathkeale Union.*

TABLE A.—RATHKEALE UNION.
ORDINARY DIETARIES.

Milk Dietary in use from the 29th September, 1841, to 25th December, 1842.

Class.	Breakfast.	Dinner.	Total per Day.	Weekly Cost.
Males over 15.	7 ozs. of oatmeal, ½ pint of new milk.	3½ lbs. of potatoes, 1 pint of sour milk.	7 ozs. of oatmeal . . ½ pint of new milk . . 3½ lbs. of potatoes . . 1 pint of sour milk . .	<i>s. d.</i> 1 7½
Females and children over 9.	6 ozs. of oatmeal, ½ pint of new milk.	3 lbs. of potatoes, 1 pint of sour milk.	6 ozs. of oatmeal . . ½ pint of new milk . . 3 lbs. of potatoes . . 1 pint of sour milk . .	1 5¾
Children over 2 and under 9.	4 ozs. of oatmeal, ½ pint of new milk.	3 lbs. of potatoes, 3 noggins of sour milk.	4 ozs. of oatmeal . . ½ pint of new milk . . 3 lbs. of potatoes . . 3 noggins of sour milk	1 3¼

SOUP DIETARY.*

Soup Dietary in use from the 10th January, 1842, to the 25th March, 1842.

Class.	Breakfast.	Dinner.	Total per Day.	Weekly Cost.
Males over 15.	7 ozs. of oatmeal, ½ pint of new milk.	3½ lbs. of potatoes, 1 pint of soup. On Fridays, 2 ozs. of oatmeal made into porridge.	7 ozs. of oatmeal . . ½ pint of new milk . . 3½ lbs. of potatoes . . 1 pint of soup . .	<i>s. d.</i> 1 5½
Females and children over 9.	6 ozs. of oatmeal, ½ pint of new milk.	3 lbs. of potatoes. 1 pint of soup. On Fridays, 2 ozs. of oatmeal made into porridge.	6 ozs. of oatmeal . . ½ pint of new milk . . 3 lbs. of potatoes . . 1 pint of soup . .	1 4¼
Children over 2 and under 9.	4 ozs. of oatmeal, ½ pint of new milk.	3 lbs. of potatoes. 3 noggins of soup. On Fridays, 1½ oz. of oatmeal made into porridge.	4 ozs. of oatmeal . . ½ pint of new milk . . 3 lbs. of potatoes . . 3 noggins of soup . .	1 1¾

* The soup is made as follows:—

		£.	s.	d.
For every 100 pints of soup .	20 lbs. of beef, at 3¼d. per lb. .	0	5	5
	7 lbs. of oatmeal.	0	0	9½
	2 lbs. of salt	0	0	0¾
	2½ ozs. of spice	0	0	3

Cost per head, ¼d.

Total 0 6 6¼

In the interval between the 25th December and the 10th of January, butter was supplied to the paupers for dinner, instead of sour milk; the quantity given being 2 ozs. to each person over 9 years of age, and 1½ oz. to each under 9 and over 2.

INFANTS' DIETARY.

Class.	Quantity per Day.	Cost per Week.
Infants under 2 years of age .	8 ozs. of bread . } 1½ pint new milk . }	s. d. 1 5½

It is to be remarked, in reference to the above dietaries, that the soup dietary (which might naturally be supposed to be higher than the milk dietary) is actually less expensive. This is caused by the price of potatoes and oatmeal; while milk was used, the contract price of potatoes was 4½*d.* per stone of 14 lbs., and of oatmeal 14*s.* per cwt. Since January, when the soup diet commenced, the former have been bought at 3*d.* per stone of 16 lbs., and the latter contracted for at 12*s.* 9*d.* per cwt.

TABLE B 1.

Account of the Quantity and Cost of the Provisions used by the Officers of the Rathkeale Workhouse during the Half-year ended the 25th day of March, 1842.

Officers.	Period.	Quantity of Provisions.	Amount.	Total Amount.
Master . .	29th September, 1841, to 25th March, 1842 (177 days)	Bread, 177 lbs. . Meat, 177 lbs. . . Milk, 177 pints . Potatoes, 23½ stone	£. s. d. 1 9 6 2 5 9 0 14 9 0 7 0	£. s. d. 4 17 0
Matron . .	Ditto	Bread, 177 lbs. . Meat, 177 lbs. . . Milk, 177 pints . Potatoes, 23½ stone	1 9 6 2 5 9 0 14 9 0 7 0	4 17 0
Porter . .	Ditto	Bread, 177 lbs. . Meat, 177 lbs. . . Milk, 177 pints . Potatoes, 23½ stone	1 9 6 2 5 9 0 14 9 0 7 0	4 17 0
Hospital Nurse	7th December, 1841, to 25th March, 1842, inclusive (109 days)	Bread, 81¾ lbs. . Milk, 109 quarts . Potatoes, 23¾ stone.	0 13 7½ 0 18 2 0 5 11	1 17 8½
	Total . . 640 days	Total . . .	..	16 8 8½

TABLE B 2.—RATHKEALE UNION.

Dietaries of the Officers and Servants of the Workhouse, for the Half-year ended the 25th day of March, 1842.

Officers.	Daily Quantity of Provisions.	Cost per Week.
		<i>s. d.</i>
Master	1 lb. of meat	3 10½
	1 lb. of bread	
	1 pint of new milk	
	2 lbs. of potatoes	
Matron	1 lb. of meat	3 10½
	1 lb. of bread	
	1 pint of new milk	
	2 lbs. of potatoes	
Porter	1 lb. of meat	3 10½
	1 lb. of bread	
	1 pint of new milk	
	2 lbs. of potatoes	
Hospital Nurse	12 ozs. of bread	2 5
	3½ lbs. potatoes	
	1 quart of new milk	

TABLE C.—RATHKEALE UNION.

Cost of Provisions, Necessaries, and Clothing for the different Classes of Paupers in the Workhouse, for the Half-year ended 25th of March, 1842.

	Collective Days.	Total Cost.	Weekly Cost per Head.
		<i>£. s. d.</i>	<i>£. s. d.</i>
Ordinary diet	30,487	290 1 9¾	0 1 4
Infirm diet, including wine, &c.	3,554	56 5 2¼	0 2 2½
Ditto, exclusive of ditto	3,554	55 3 8¾	0 2 2
Necessaries	36,041	50 9 6	0 0 2½
All classes, provisions and necessaries	34,041	395 17 10	0 1 7½
Clothing, all classes	34,041	70 18 4½	0 0 3½

CONSUMED.

Week.	Weekly No. of Collective Days.	Bread.		Meat.		Potatoes.		Oatmeal.		New Milk.		Sour Milk.	
		Lbs.	Amount.	Lbs.	Amount.	Stones.	Amount.	Lbs.	Amount.	Quarts.	Amount.	Quarts.	Amount.
1	257	30½	£. s. d. 0 5 1	14	£. s. d. 0 3 6	497¼	£. s. d. 0 18 6¾	80½	£. s. d. 0 10 0¾	84½	£. s. d. 0 14 1	101¾	£. s. d. 0 8 5½
2	617	79¾	0 13 3	36	0 9 0	116¾	2 3 6¾	184	1 2 1¾	203¼	1 13 10½	239¼	0 19 11¾
3	671	94	0 15 8	40	0 10 0	1237¼	2 4 3¾	193¾	1 2 3	218	1 16 4	255	1 1 3
4	679	89	0 14 10	34	0 8 6	127½	2 7 9¾	136½	1 2 4¾	224½	1 17 5	263¼	1 1 11¼
5	701	88	0 14 8	30	0 7 6	133½	2 10 2	205½	1 3 9	236½	1 19 5	275	1 2 11
6	754	109½	0 18 3	32½	0 8 1½	140¾	2 12 6	220½	1 5 1	260	2 3 4	290	1 4 2
7	776	122½	0 0 5	37	0 9 3	145¾	2 12 10½	224	1 5 6	288½	2 8 1	297	1 4 9
8	813	133½	1 2 3	42	0 10 6	145¾	2 14 7	235	1 6 9	306	2 11 0	311	1 5 11
9	909	149	1 4 10	34½	0 8 6¾	159¼	2 19 8	247½	1 8 1¾	343¼	2 17 2½	341	1 8 5
10	984	164	1 7 4	31¼	0 7 9¼	164	2 15 3	270½	1 10 10	356¾	2 19 5½	356	1 9 8
11	1,016	102	0 17 0	30	0 7 6	163½	1 13 6½	292	1 13 4	350½	2 18 5	356	1 9 8
12	1,070	108	0 18 0	37½	0 9 4½	175½	2 2 2	312½	1 15 6¼	351½	2 18 7	398	1 13 2
13	1,092	237½	1 19 6½	188	2 19 6	181¾	2 1 8½	272½	1 11 0½	380	2 15 0	350	1 9 2
14	1,196	130¾	1 1 5 7½	27	0 6 9	198½	2 4 8	345½	1 19 6	385½	3 4 3	21½	0 1 9½
15	1,360	153¾	1 1 5 7½	29½	0 7 4½	226½	3 10 4½	339½	2 5 5¾	415	3 9 2	..	..
16	1,399	152½	1 1 5 5	106	1 8 7½	244½	2 19 7½	439½	2 9 11¼	458½	3 16 5	..	..
17	1,582	175	1 1 9 3½	241	3 5 3½	264½	3 6 2½	557½	3 3 5½	489½	4 1 7	..	..
18	1,844	198	1 13 0	275½	3 14 7½	306½	3 16 8	636½	3 12 5	574½	4 15 9	..	..
19	2,054	179½	1 9 10½	313	4 4 9½	351½	4 8 0	735½	4 3 8½	632½	5 5 5	..	..
20	2,029	205½	1 14 2½	166½	2 5 1	341½	4 5 3½	644	4 8 4	644	5 7 4	..	..
21	2,088	249½	2 1 7	311	4 4 2¾	344½	4 5 1	775½	4 5 8¾	651½	5 8 7½	..	..
22	2,148	242	2 2 0	315	4 4 5	351½	4 7 11¼	753½	4 5 10¼	712	5 18 8	..	..
23	2,208	260	2 3 4	325	4 8 0¼	367½	4 11 10	791½	4 10 1	742½	6 3 8½	..	..
24	2,232	239½	1 19 10½	341	4 12 4½	377½	4 14 4¾	818	4 13 2	759½	6 6 7	..	..
25	2,259	315¾	2 12 6½	337	4 11 3¼	370½	4 12 6¾	796	4 10 7½	743	6 3 10	..	..
26	1,943	316¼	2 12 8½	229	3 2 0¼	307½	3 16 11¾	691½	3 18 8	668	5 11 4	..	..
34,681		4,334½	16 2 4½	3,603	48 14 10	5,864	80 18 3¼	11,431½	65 3 9	11,429½	95 4 10½	3,854½	16 1 2½
..		1¼	0 0 2½	..	..	5,862½	69 14 10	1,637½	9 6 1½	..	..	..	..
..		4,335½	16 2 7	3,603	48 14 10	11,726½	150 13 1¾	13,069½	74 9 10½	11,429½	95 4 10½	3,854½	16 1 2½

TABLE D 1.—Account of the Weekly Quantity of Provisions and Necessaries received and consumed in the Rathkeale Workhouse, &c.—*continued*.

Week.	RECEIVED.									
	Butter.		Salt.		Tea.		Coffee.		Sugar.	
	Lbs.	Amount.	Lbs.	Amount.	Ozs.	Amount.	Ozs.	Amount.	Lbs.	Amount.
1	..	£. s. d.	108	£. s. d.	3	£. s. d.	7½	£. s. d.	1¼	£. s. d.
2	..	..	..	..	..	..	..	..	2	0 1 4
3	..	..	..	..	..	..	..	..	1	0 0 8
4	..	..	..	..	..	..	..	..	1	0 0 8
5	..	..	..	..	..	..	..	..	1	0 0 8
6	..	..	..	..	..	..	..	..	2	0 1 4
7	..	..	112	0 3 4	..	..	..	..	4	0 2 8
8	..	..	..	..	..	..	..	..	4	0 2 8
9	..	..	..	..	..	..	..	..	2	0 1 4
10	..	..	..	..	8	0 3 0	..	..	3	0 2 0
11	..	..	112	0 3 4	..	..	..	..	1	0 0 8
12	..	..	..	..	..	..	60	0 7 6	2	0 1 4
13	..	..	..	..	..	..	..	..	12	0 8 0
14	136	5 7 8	..	..	..	..	..	..	1	0 0 8
15	72	2 17 0	112	0 3 4	4	0 1 4½	..	..	1	0 0 8
16	48	1 18 0	..	..	8	0 2 9	..	..	2	0 1 4
17	14½	0 11 5	..	..	4	0 1 4½	..	..	3	0 2 0
18	32¼	1 2 2½	112	0 3 4	12	0 4 1½	..	..	5	0 3 4
19	..	..	..	..	..	..	..	..	3	0 2 0
20	..	..	..	..	..	..	8	0 1 0	3	0 2 0
21	..	..	112	0 3 4	4	0 1 4½	12	0 1 6	4	0 2 8
22	..	..	..	..	4	0 1 4½	12	0 1 6	5	0 3 4
23	..	..	112	0 3 4	4	0 1 4½	4	0 0 6	4	0 2 8
24	..	..	112	0 3 4	..	..	..	..	..	..
25	..	..	..	..	..	..	..	..	1	0 0 8
26	..	..	112	0 3 4	4	0 1 4½	8	0 1 0	3	0 2 0
	303½	11 16 3½	1,004	1 9 6½	55	0 19 3	111½	0 13 11	71½	2 7 6
							4½	0 2 7½	20½	1 9 0½

CONSUMED.

Week.	Butter.		Salt.		Tea.		Coffee.		Sugar.		Rice.		Spice.	
	Lbs.	Amount.	Lbs.	Amount.	Ozs.	£. s. d.	Ozs.	Amount.	Lbs.	£. s. d.	Lbs.	Amount.	Lbs.	Amount.
1	..	£. s. d.	7	£. s. d.	..	..	..	£. s. d.	$\frac{14}{16}$	£. s. d.	..	£. s. d.	..	£. s. d.
2	..	..	17	0 0 2 $\frac{1}{2}$	..	..	..	..	1 $\frac{16}{16}$	0 0 11	..	..	..	..
3	..	..	18	0 0 5 $\frac{1}{2}$	..	..	..	..	1 $\frac{16}{16}$	0 0 11	..	..	..	..
4	..	..	18	0 0 6	..	0 0 2 $\frac{1}{2}$	..	..	1 $\frac{16}{16}$	0 0 1 0 8 $\frac{1}{2}$	..	..	..	..
5	..	..	18	0 0 6 $\frac{3}{4}$	..	0 0 1 $\frac{1}{4}$	..	..	1 $\frac{16}{16}$	0 0 0 7	..	..	..	..
6	..	..	21	0 0 6 $\frac{3}{4}$	..	..	..	..	2 $\frac{16}{16}$	0 0 1 7	..	..	..	..
7	..	..	23	0 0 8	..	..	..	..	3 $\frac{16}{16}$	0 0 2 2 2 $\frac{1}{2}$	..	..	..	..
8	..	..	24	0 0 8 $\frac{1}{2}$	..	..	..	..	4 $\frac{16}{16}$	0 0 3 3	..	..	..	..
9	..	..	28	0 0 10	..	0 0 5 $\frac{3}{4}$	..	..	1 $\frac{16}{16}$	0 0 0 10 $\frac{1}{2}$	..	..	..	..
10	..	..	32	0 0 11 $\frac{1}{2}$	..	0 1 11 $\frac{3}{4}$	..	..	3 $\frac{16}{16}$	0 0 2 1 0	..	..	..	..
11	..	..	21	0 0 7 $\frac{1}{2}$	..	0 0 11 $\frac{1}{4}$	..	..	1 $\frac{16}{16}$	0 0 1 0	..	..	..	..
12	..	..	34	0 1 0	..	0 0 2 $\frac{1}{4}$	..	..	1 $\frac{16}{16}$	0 0 1 0 2 $\frac{1}{2}$	..	..	..	..
13	..	..	36	0 1 1	..	..	0 7 6	..	12 $\frac{16}{16}$	0 0 8 6 $\frac{3}{4}$	1 $\frac{16}{16}$	0 0 8 $\frac{1}{2}$	..	..
14	83	3 5 8 $\frac{1}{2}$	34	0 1 0	..	..	..	..	1 $\frac{16}{16}$	0 0 1 0 7	..	0 0 5 $\frac{1}{4}$	10	0 0 11 $\frac{1}{4}$
15	98 $\frac{5}{16}$	3 17 10	25	0 0 1 0 9	3 $\frac{1}{2}$	0 1 2 $\frac{1}{4}$	..	..	2 $\frac{16}{16}$	0 0 1 0 5 $\frac{1}{2}$	1 $\frac{16}{16}$	0 0 5 $\frac{1}{4}$	2 $\frac{16}{16}$	0 3 1 $\frac{1}{4}$
16	73 $\frac{3}{8}$	2 17 11 $\frac{1}{2}$	28	0 0 10	6 $\frac{1}{4}$	0 2 1 $\frac{1}{2}$	..	..	3 $\frac{16}{16}$	0 0 2 1 0	..	0 0 1	2 $\frac{16}{16}$	0 3 0
17	16 $\frac{5}{8}$	0 12 7	36	0 1 0 $\frac{1}{2}$	5 $\frac{1}{4}$	0 0 1 9 $\frac{3}{4}$	..	..	5	0 0 2 3 4	1 $\frac{16}{16}$	0 0 3 $\frac{1}{2}$	2 $\frac{16}{16}$	0 2 10
18	19 $\frac{5}{8}$	0 13 1 $\frac{1}{2}$	35	0 1 0 $\frac{1}{2}$	11 $\frac{1}{4}$	0 0 3 11 $\frac{1}{4}$	..	..	3	0 0 2 3 4	..	0 0 5	2 $\frac{16}{16}$	0 2 1 $\frac{1}{2}$
19	18 $\frac{7}{8}$	0 9 1	38	0 1 1 1 $\frac{1}{2}$	12 $\frac{1}{4}$	0 0 5 $\frac{1}{2}$	..	4 $\frac{1}{2}$	3 $\frac{16}{16}$	0 0 2 1 $\frac{1}{2}$	..	0 0 2 10	2 $\frac{16}{16}$	0 2 10
20	..	..	34	0 1 0	11	0 0 0 5 $\frac{1}{2}$	11	0 1 4 $\frac{1}{2}$	3 $\frac{16}{16}$	0 0 2 6 $\frac{1}{2}$	1 $\frac{16}{16}$	0 0 6 $\frac{1}{4}$	2 $\frac{16}{16}$	0 2 10
21	..	..	40	0 1 2	4	0 0 0 8 $\frac{1}{4}$	11	0 1 4 $\frac{1}{2}$	3 $\frac{16}{16}$	0 0 2 2 2	1 $\frac{16}{16}$	0 0 2 10	2 $\frac{16}{16}$	0 2 10
22	..	..	42	0 1 3	4	0 0 1 4 $\frac{1}{2}$	11	0 1 4 $\frac{1}{2}$	4 $\frac{16}{16}$	0 0 3 2 10	1 $\frac{16}{16}$	0 0 2	2 $\frac{16}{16}$	0 2 10
23	..	..	48	0 1 5 $\frac{1}{2}$	5	0 0 1 8 $\frac{1}{4}$	7	0 0 10 $\frac{1}{2}$	4 $\frac{16}{16}$	0 0 2 10	..	..	2 $\frac{16}{16}$	0 2 10
24	..	..	74	0 2 2 6	..	..	..	..	..	..	..	..	2 $\frac{16}{16}$	0 2 10
25	..	..	84	0 2 2 6	..	..	2 0 0 3	..	..	..	..	..	1 $\frac{16}{16}$	0 2 1 $\frac{1}{2}$
26	..	..	77	0 2 2 2 $\frac{1}{4}$	3	0 1 0 $\frac{1}{2}$	2 0 1 1 $\frac{1}{2}$	..	3	0 0 6 0	..	..	20	1 8 3 $\frac{1}{2}$
	303 $\frac{1}{16}$	11 16 3 $\frac{1}{2}$	892	1 6 2 $\frac{1}{2}$	52 $\frac{1}{4}$	0 18 3 $\frac{3}{4}$	111	0 13 10 $\frac{1}{2}$	70 $\frac{13}{16}$	2 7 2	4 $\frac{16}{16}$	0 2 7 $\frac{1}{2}$	20	1 8 3 $\frac{1}{2}$
	..	..	112	0 3 4	2 $\frac{3}{4}$	0 0 11 $\frac{1}{4}$	$\frac{1}{2}$	0 0 0 $\frac{1}{2}$	1 $\frac{16}{16}$	0 0 4	..	..	$\frac{1}{2}$	0 0 9
	303 $\frac{1}{16}$	11 16 3 $\frac{1}{2}$	1,004	1 9 6 $\frac{1}{2}$	55	0 19 3	111 $\frac{1}{2}$	0 13 11	71 $\frac{1}{16}$	2 7 6	4 $\frac{16}{16}$	0 2 7 $\frac{1}{2}$	20 $\frac{1}{2}$	1 9 0 $\frac{1}{2}$

TABLE D I.—Account of the Weekly Quantity of Provisions and Necessaries received and consumed in the Rathkeale Workhouse, &c.—*continued.*

RECEIVED.

Week.	Onions.		Cabbage.		Oranges.		Crackers.		Wine.		Spirits.		Porter.		Ale.		Total Weekly Amount.
	Amount.		Amount.		Amount.		Amount.		Amount.		Amount.		Amount.		Amount.		
	lbs.	£. s. d.	Heads.	£. s. d.	No.	£. s. d.	No.	£. s. d.	Bottles	£. s. d.	Pts.	£. s. d.	Bottles	£. s. d.	Pts.	£. s. d.	
1	..	£. s. d.	..	£. s. d.	..	£. s. d.	..	£. s. d.	1	£. s. d.	..	£. s. d.	..	£. s. d.	..	£. s. d.	£. s. d.
2	5 2 5 3
3	9 2 4 2 3
4	7 4 2 3
5	6 8 7 1
6	18 17 3 1
7	7 7 11
8	8 13 11 3
9	8 1 3 3
10	9 1 7 1
11	9 7 5 3
12	8 6 0
13	8 9 5 1 2 3
14	0 5 6	..	..	..	..	..	..	..	25 16 2 2
15	0 2 9	..	..	..	..	..	..	..	14 0 5
16	6	0 1 3	..	..	..	..	..	..	0 2 9	..	..	..	..	..	..	..	15 18 9
17	8	0 1 8	..	..	..	..	..	..	1 0	..	..	..	..	..	..	..	12 11 10
18	1 0	..	..	..	..	..	..	..	17 1 2 3
19	21 19 4 4
20	33 0 3 2
21	29 2 5
22	50 9 4 3
23	45 10 10
24	19 16 1 4
25	13 9 6 1
26	25 19 9 1
14	0 2 11	150	0 5 6	34	0 4 0 1/2	88	0 3 8	5	0 13 9	1 1/2	0 1 9	11	0 5 5	17	0 3 6 1/2	442 7 3 1/2	

CONSUMED.

Week.	Onions.		Cabbage.		Oranges.		Crackers.		Wine.		Spirits.		Porter.		Ale.		Total Weekly Amount.
	Lbs.	Amount.	Heads.	Amount.	No.	Amount.	No.	Amount.	Bottles.	Amount.	Pts.	Amount.	Bottles.	Amount.	P'ts.	Amount.	
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.	
1	5 10	0 1 4½	..	..	..	..	..	..	..	..	..	£. s. d. 3 1 10½
2	2 10	0 0 6½	..	..	..	..	..	..	..	..	..	7 3 8½
3	7 13 3½
4	7 14 3½
5	7 19 8
6	8 18 7½
7	9 3 9
8	9 14 11½
9	10 9 0½
10	10 16 10½
11	9 4 6½
12	9 19 10½
13	1 10	0 3 10½	..	..	..	..	..	..	..	..	..	14 2 5½
14	1 10	0 2 9	..	..	..	..	..	..	..	..	..	12 9 11
15	7 10	0 1 11	..	..	..	..	..	..	..	..	..	14 19 1½
16	4	0 0 10	..	..	..	7 10	0 0 3½	..	..	..	4 0 0 6	..	..	..	..	..	15 3 11½
17	10	0 2 1	..	..	..	..	..	..	..	..	4 0 0 6	..	..	..	..	..	16 9 4
18	0 0 3	..	..	..	..	..	18 14 10½
19	20 13 8½
20	18 9 3
21	14	0 1 9	0 0 8	16	0 0 8	0 0 3½	..	..	..	..	..	..	20 17 5½
22	14	0 1 8	0 1 2	28	0 1 2	..	..	..	..	..	..	..	21 13 6½
23	6	0 0 7½	0 0 8	28	0 1 2	..	..	..	..	..	..	..	22 8 2
24	16	0 0 8	..	..	..	..	..	..	..	22 11 5
25	22 16 10½
26	19 10 2½
	14	0 2 11	150	0 5 6	34	0 4 0½	83	0 3 8	4 10	0 11 3	1 10	0 1 3	11	0 5 5	17	0 3 6½	363 0 8½
	10	0 2 6	0 0 6	..	..	..	..	..	79 6 6½
	14	0 2 11	150	0 5 6	34	0 4 0½	88	0 3 8	5	0 13 9	16	0 1 9	11	0 5 5	17	0 3 6½	442 7 3½

TABLE D 1. Account of the Weekly Quantity of Provisions and Necessaries received and consumed in the Rathkeale Workhouse, &c.—*continued*.

Week.	RECEIVED.									
	Coal.		Turf.		Soap.		Candles.		Oil.	
	Cwts.	Amount.	Kishes.	Amount.	Lbs.	Amount.	Lbs.	Amount.	Pints.	Amount.
1	26 $\frac{3}{4}$	£. s. d. 1 8 11 $\frac{1}{4}$	8	£. s. d. 0 7 4	27	£. s. d. 0 4 9	39 $\frac{1}{2}$	£. s. d. 0 18 10	8	£. s. d. 0 5 0
2	..	..	..	..	..	..	..	..	..	..
3	..	..	9	0 8 3	..	..	..	..	..	..
4	41 $\frac{3}{4}$	2 5 4 $\frac{1}{2}$	6 $\frac{3}{4}$	0 6 2 $\frac{1}{4}$	112	1 6 0	..	..	..	..
5	..	..	..	..	..	..	..	..	..	..
6	40	2 4 0	11	0 10 1	..	..	..	..	..	..
7	..	..	4	0 3 8	..	..	..	..	..	..
8	40	2 4 0	4	0 3 8	..	..	..	..	..	..
9	..	..	14	0 12 10	..	..	..	..	..	..
10	20	1 2 0	9	0 8 3	..	..	60	1 11 3	..	..
11	60	3 6 0	..	..	..	..	..	..	..	..
12	..	..	9	0 8 3	112	1 6 0	..	..	..	..
13	41 $\frac{1}{2}$	2 6 1	9	0 8 3	..	..	..	..	..	..
14	..	..	9	0 8 3	..	..	..	..	..	..
15	40	2 4 0	..	..	..	..	..	..	..	..
16	..	..	9	0 8 3	..	..	..	..	..	..
17	40	2 4 0	4	0 3 8	..	..	..	..	..	..
18	45	2 9 6	4	0 3 8	..	..	60	1 10 0	..	..
19	41 $\frac{3}{4}$	2 5 6	9	0 8 3	112	1 5 0	..	..	..	..
20	40 $\frac{6}{8}$	2 4 10	9	0 8 3	..	..	..	..	..	..
21	20	1 2 0	..	..	..	..	..	..	..	..
22	20	1 2 0	..	..	..	..	..	..	..	..
23	41	2 5 1	5	0 4 7	..	..	..	..	..	..
24	41 $\frac{1}{2}$	2 5 2 $\frac{3}{4}$	8 $\frac{1}{2}$	0 7 9 $\frac{1}{2}$	..	..	12	0 6 0	..	..
25	81 $\frac{1}{2}$	4 9 7 $\frac{1}{2}$	..	0 2 8	..	..	48	1 4 0	..	..
26	..	..	4 $\frac{1}{2}$	0 5 0	..	..	..	..	..	..
	650 $\frac{3}{8}$	37 8 2	155 $\frac{3}{4}$	7 5 4 $\frac{1}{2}$	363	4 1 9	219 $\frac{1}{2}$	5 10 1	8	0 5 0
										54 10 4 $\frac{1}{2}$

CONSUMED.

Week.	Coal.		Turf.		Soap.		Candles.		Oil.		Total Weekly Amount.
	Cwts.	Amount.	Kishes.	Amount.	Lbs.	Amount.	Lbs.	Amount.	Pints.	Amount.	
1	21 $\frac{1}{2}$	£. s. d. 0 2 9	2	£. s. d. 0 1 10	7	£. s. d. 0 1 3	1	£. s. d. 0 0 5 $\frac{1}{2}$	..	£. s. d. 0 6 3 $\frac{1}{2}$	d. 3 $\frac{1}{2}$
2	8 $\frac{1}{2}$	0 2 9	6	0 5 6	14	0 2 6	4	0 1 11	..	0 19 3	3
3	9 $\frac{1}{2}$	0 10 5	7	0 6 5	6	0 1 1	4	0 1 11	..	0 19 10	10
4	9 $\frac{1}{4}$	0 10 2	7	0 6 5	2	0 0 5 $\frac{1}{2}$	3	0 1 5 $\frac{1}{4}$	2	0 19 8 $\frac{3}{4}$	8 $\frac{3}{4}$
5	17	0 18 8 $\frac{1}{2}$	8	0 7 4	16	0 3 8	3	0 1 11	..	1 11 8	9 $\frac{1}{4}$
6	21	1 3 14 $\frac{1}{2}$	8	0 7 4	18	0 4 2	4 $\frac{1}{2}$	0 2 2	..	1 16 9 $\frac{1}{4}$	1 $\frac{1}{2}$
7	22	1 4 22 $\frac{1}{2}$	8	0 7 4	14	0 3 3	4 $\frac{1}{2}$	0 2 7 $\frac{1}{2}$	..	1 17 5	5
8	24	1 6 5	23 $\frac{1}{2}$	0 2 6 $\frac{1}{2}$	14	0 3 3	6	0 2 10 $\frac{1}{2}$	..	1 15 0 $\frac{1}{2}$	0 $\frac{1}{2}$
9	25	1 7 6	7	0 6 5	14	0 3 3	7	0 3 4 $\frac{1}{2}$	..	2 0 6 $\frac{1}{2}$	0 $\frac{1}{2}$
10	20	1 2 0	8	0 7 4	14	0 3 3	7	0 3 7 $\frac{1}{2}$	..	1 16 0 $\frac{1}{2}$	0 $\frac{1}{2}$
11	22	1 4 3 $\frac{1}{2}$	7	0 6 5	12 $\frac{1}{2}$	0 2 10 $\frac{3}{4}$	7 $\frac{1}{2}$	0 3 11	..	1 17 3	3
12	24	1 6 5	7	0 6 5	15	0 3 5 $\frac{1}{2}$	7 $\frac{1}{2}$	0 3 11	..	2 0 10 $\frac{1}{4}$	10 $\frac{1}{4}$
13	25	1 7 6	7	0 6 5	13	0 3 0 $\frac{1}{4}$	8	0 4 2	..	2 1 11 $\frac{1}{2}$	11 $\frac{1}{2}$
14	26	1 8 7	7	0 6 5	12	0 2 9 $\frac{1}{2}$	8	0 4 2	..	2 2 3	0
15	26 $\frac{1}{2}$	1 9 2	7	0 6 5	14	0 3 3	8	0 4 2	..	2 2 4	3 $\frac{1}{2}$
16	26	1 8 7	8	0 4 7	16	0 3 8 $\frac{1}{2}$	9	0 4 8 $\frac{1}{2}$	..	2 2 4	7 $\frac{1}{2}$
17	29	1 11 11	5	0 5 6	15	0 3 5 $\frac{1}{2}$	9	0 4 6	..	2 2 4	3
18	30	1 13 0	6	0 5 6	14	0 3 3	9	0 4 6	..	2 2 6	3
19	31	1 14 1 $\frac{1}{2}$	7	0 6 5	15	0 3 5 $\frac{1}{2}$	9	0 4 6	..	2 2 8	6
20	31 $\frac{1}{2}$	1 14 8	7	0 6 5	18	0 4 0 $\frac{1}{2}$	9	0 4 6	..	2 2 8	7 $\frac{1}{2}$
21	32	1 15 2 $\frac{1}{2}$	5	0 4 7	17 $\frac{1}{2}$	0 3 10 $\frac{3}{4}$	9	0 4 6	..	2 10 0	0
22	34	1 17 4 $\frac{3}{4}$	4	0 3 8	20	0 4 6	9	0 4 6	..	2 12 5 $\frac{1}{4}$	5 $\frac{1}{4}$
23	34 $\frac{1}{2}$	1 17 11 $\frac{1}{4}$	6	0 5 6	20	0 4 0	9	0 4 6	..	2 2 9	5
24	34	1 17 4 $\frac{3}{4}$	3	0 3 9	18	0 4 0 $\frac{3}{4}$	8 $\frac{1}{2}$	0 4 0	..	2 2 9	5
25	36	1 19 7	1 $\frac{1}{2}$	0 2 1 $\frac{1}{2}$	12	0 2 8 $\frac{1}{2}$	8	0 4 0	..	2 2 9	5
26	31	1 14 1	1 $\frac{1}{2}$	0 1 7	12	0 2 6	7	0 3 6	..	2 1 8	8
	631 $\frac{1}{4}$	34 14 5 $\frac{1}{4}$	152 $\frac{3}{4}$	7 1 11 $\frac{3}{4}$	363	4 1 9	179 $\frac{1}{2}$	4 10 1	2	0 1 3	50 9 6
	49 $\frac{1}{8}$	2 13 8 $\frac{3}{4}$	3	0 3 5	..	..	40	1 0 0	6	0 3 9	4 0 10 $\frac{1}{2}$
	..	37 8 2	155 $\frac{3}{4}$	7 5 4 $\frac{3}{4}$	363	4 1 9	219 $\frac{1}{2}$	5 10 1	8	0 5 0	54 10 4 $\frac{3}{4}$

TABLE D 1.—Account of the Weekly Quantity of Provisions and Necessaries received in the Rathkeale Workhouse, &c.—*continued.*

RECEIVED.	
Total Quantity of each Article received, and Stock.	Total Amount of each Article.
	£. s. d.
Bread, 4341½ lbs.	36 3 7
Meat, 3603 lbs.	48 14 10
Potatoes, 11,726¼ stones	150 13 1¾
Oatmeal, 13,069½ lbs.	74 9 10½
New Milk, 11,429¼ quarts	95 4 10½
Sour ditto, 3854½ quarts	16 1 2½
Butter, 303¼ lbs.	11 16 3½
Salt, 1004 lbs.	1 9 6½
Tea, 55 ozs.	0 19 3
Coffee, 111½ ozs.	0 13 11
Sugar, 71¼ lbs.	2 7 6
Rice, 4½ lbs.	0 2 7½
Spice, 20½ lbs.	1 9 0½
Onions, 14 lbs.	0 2 11
Cabbage, 150 hds.	0 5 6
Oranges, 34	0 4 0½
Crackers, 88	0 3 8
Wine, Port, 5 bottles.	0 13 9
Spirits, 1½ pint	0 1 9
Porter, 11 bottles	0 5 5
Ale, 17 pints	0 3 6½
	442 6 3¼
Coal, 680¾ cwt.	37 8 2
Turf, 155¾ kishes	7 5 4¾
Soap, 363 lbs.	4 1 9
Candles, 219½ lbs.	5 10 1
Oil, 8 pints	0 5 0
	54 10 4¾

TABLE D 1.—Account of the Weekly Quantity of Provisions and Necessaries consumed in the Rathkeale Workhouse, &c.—*continued.*

CONSUMED.	
Total Quantity of each Article.	Total Amount of each Article.
Bread, 4334½ lbs.	£. s. d. 36 2 4½
Meat, 3603 lbs.	48 14 10
Potatoes, 5864 stones	80 18 3¼
Oatmeal, 11,431½ lbs.	65 3 9
New Milk, 11,429¼ quarts	95 4 10½
Sour ditto, 3854½ quarts	16 1 2½
Butter, 303½ lbs.	11 16 3½
Salt, 892 lbs.	1 6 2½
Tea, 52¼ ozs.	0 18 3¼
Coffee, 111 ozs.	0 13 10½
Sugar, 70½ lbs.	2 7 2
Rice, 4½ lbs.	0 2 7½
Spice, 20 lbs.	1 8 3½
Onions, 14 lbs.	0 2 11
Cabbage, 150 hds.	0 5 6
Oranges, 34	0 4 0½
Crackers, 88	0 3 8
Wine, 4½ bottles	0 11 3
Spirits, 1½ pint	0 1 3
Porter, 11 bottles	0 5 5
Ale, 17 pints	0 3 6½
	362 15 8½
Balance of Stock	79 11 6¾
	442 7 3¼
Coal, 631¼ cwt.	34 14 5¼
Turf, 152¾ kishes	7 1 11¾
Soap, 363 lbs.	4 1 9
Candles, 179½ lbs.	4 10 1
Oil, 2 pints	0 1 3
	50 9 6
Value of Stock	4 0 10¾
	54 10 4¾

TABLE

Account of the Quantity and Price of Provisions and Necessaries received, consumed, March, 1842, with the Contract

ARTICLE.	Remaining on hand 29th September, 1841.		Received during Half-Year ended 25th March, 1842.		Total Quantity remaining, and on hand, and received.	
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
PROVISIONS:—		£. s. d.		£. s. d.		£. s. d.
Bread . . lbs.	36 $\frac{1}{2}$	0 6 1	4,299	35 16 6	4,335 $\frac{1}{2}$	36 2 7
Meat . . lbs.	14	0 3 6	3,589	48 11 4	3,603	48 14 10
Potatoes stones.	72 $\frac{6}{14}$	1 7 0 $\frac{3}{4}$	11,654 $\frac{6}{14}$	149 6 1	11,726 $\frac{12}{16}$	150 13 1 $\frac{1}{2}$
Oatmeal . lbs.	189 $\frac{1}{16}$	1 3 7 $\frac{1}{2}$	12,880	73 6 3	13,069 $\frac{1}{16}$	74 9 10 $\frac{1}{2}$
New Milk . qts.	97 $\frac{1}{4}$	0 16 2 $\frac{1}{2}$	11,332	94 8 8	11,429 $\frac{1}{4}$	95 4 10 $\frac{1}{2}$
Sour Milk . qts.	107	0 8 11	3,747 $\frac{1}{2}$	15 12 3 $\frac{1}{2}$	3,854 $\frac{1}{2}$	16 1 2 $\frac{1}{2}$
Butter . . lbs.	..	..	303 $\frac{11}{16}$	11 16 3 $\frac{1}{2}$	303 $\frac{11}{16}$	11 16 3 $\frac{1}{2}$
Salt . . . lbs.	108	0 2 10 $\frac{1}{2}$	896	1 6 8	1,004	1 9 6 $\frac{1}{2}$
Tea . . . ozs.	3	0 1 1 $\frac{1}{2}$	52	0 18 1 $\frac{1}{2}$	55	0 19 3
Coffee . . ozs.	7 $\frac{1}{2}$	0 0 11	104	0 13 0	111 $\frac{1}{2}$	0 13 11
Sugar . . lbs.	1 $\frac{1}{4}$	0 0 10	70	2 6 8	71 $\frac{1}{4}$	2 7 6
Rice . . . lbs.	$\frac{10}{16}$	0 0 3 $\frac{1}{2}$	4	0 2 4	4 $\frac{10}{16}$	0 2 7 $\frac{1}{2}$
Spice . . lbs.	..	..	20 $\frac{1}{2}$	1 9 0 $\frac{1}{2}$	20 $\frac{1}{2}$	1 9 0 $\frac{1}{2}$
Onions . . lbs.	..	..	14	0 2 11	14	0 2 11
Cabbage . hds.	..	..	150	0 5 6	150	0 5 6
Oranges . . No.	..	..	34	0 4 0 $\frac{1}{2}$	34	0 4 0 $\frac{1}{2}$
Crackers . . No.	..	..	88	0 3 8	88	0 3 8
Wine (Port) btls.	1	0 2 9	4	0 11 0	5	0 13 9
Spirits . pints.	..	..	1 $\frac{6}{8}$	0 1 9	1 $\frac{6}{8}$	0 1 9
Porter . bottles.	..	..	11	0 5 5	11	0 5 5
Ale . . pints.	..	..	17	0 3 6 $\frac{1}{2}$	17	0 3 6 $\frac{1}{2}$
Total Provisions.	..	4 14 2 $\frac{1}{4}$	..	437 11 1	..	442 5 3 $\frac{1}{4}$
NECESSARIES:—						
Coal . . cwt.	26 $\frac{4}{8}$	1 8 11 $\frac{1}{4}$	653 $\frac{7}{8}$	35 19 2 $\frac{1}{4}$	680 $\frac{3}{8}$	37 8 2
Turf . . kishes.	8	0 7 4	147 $\frac{3}{4}$	6 18 0 $\frac{3}{4}$	155 $\frac{3}{4}$	7 5 4 $\frac{3}{4}$
Soap . . lbs.	39 $\frac{1}{2}$	0 18 10	323 $\frac{1}{2}$	3 2 11	363	4 1 9
Candles . . lbs.	27	0 4 9	192 $\frac{1}{2}$	5 5 4	219 $\frac{1}{2}$	5 10 1
Oil . . pints.	8	0 5 0	..	..	8	0 5 0
Total Necessaries.	..	3 4 10 $\frac{1}{4}$	..	51 5 6 $\frac{1}{2}$	..	54 10 4 $\frac{3}{4}$
,, Provisions .	..	4 14 2 $\frac{1}{4}$	..	437 11 1	..	442 5 3 $\frac{1}{4}$
	..	7 19 0 $\frac{1}{2}$	..	488 16 7 $\frac{1}{2}$	..	496 15 8

D 2.

and remaining on hand at the Rathkeale Workhouse, for the Half-year ended the 25th Prices for the several Articles.

Quantity consumed in Half-Year ended 25th March, 1842.		Remaining on hand 25th March, 1842.		CONTRACT PRICES, &c.	
Quantity	Amount.	Quantity.	Amount.	Article.	Price.
	£. s. d.		£. s. d.		
4,334 $\frac{1}{4}$	36 2 4 $\frac{1}{2}$	1 $\frac{1}{4}$	0 0 2 $\frac{1}{2}$	Bread . .	2d. per lb.
3,603	48 14 10	..	..	Meat . .	3d. and 3 $\frac{1}{4}$ d. per lb.
5,864	80 18 3 $\frac{3}{4}$	5,862 $\frac{13}{16}$	69 14 10	Potatoes .	{ 4 $\frac{1}{2}$ d. per 14 lbs., 3d. per 16 lbs.
11,431 $\frac{13}{16}$	65 3 9	1,637 $\frac{5}{16}$	9 6 1 $\frac{1}{2}$	Oatmeal .	£12. 15s. per ton.
11,429 $\frac{1}{4}$	95 4 10 $\frac{1}{2}$	..	..	New Milk .	2d. per quart.
3,854 $\frac{1}{2}$	16 1 2 $\frac{1}{2}$	..	..	Sour Milk .	1d. per quart.
303 $\frac{11}{16}$	11 16 3 $\frac{1}{2}$	..	..	Butter . .	9 $\frac{1}{2}$ d. per lb.
892	1 6 2 $\frac{1}{2}$	112	0 3 4	Salt . .	3s. and 3s. 4d. per cwt.
52 $\frac{1}{4}$	0 18 3 $\frac{3}{4}$	2 $\frac{3}{4}$	0 0 11 $\frac{1}{4}$	Tea . .	4 $\frac{1}{2}$ d. and 4 $\frac{1}{4}$ d. per ounce.
111	0 13 10 $\frac{1}{2}$	$\frac{1}{2}$	0 0 0 $\frac{1}{2}$	Coffee . .	1 $\frac{1}{2}$ d. per ounce.
70 $\frac{13}{16}$	2 7 2	$\frac{1}{2}$	0 0 4	Sugar . .	8d. per lb.
41 $\frac{10}{16}$	0 2 7 $\frac{1}{2}$	..	..	Rice . .	8d. and 7d. per lb.
20	1 8 3 $\frac{1}{2}$	$\frac{1}{2}$	0 0 9	Spice . .	1s. 5d. per lb.
14	0 2 11	..	..	Onions.	
150	0 5 6	..	..	Cabbage.	
34	0 4 0 $\frac{1}{2}$	..	..	Oranges.	
88	0 3 8	..	..	Crackers.	
41 $\frac{1}{10}$	0 11 3	$\frac{2}{10}$	0 2 6	Wine (Port)	2s. 9d. per bottle.
1 $\frac{12}{8}$	0 1 3	$\frac{4}{8}$	0 0 6	Spirits . .	1s. per pint.
11	0 5 5	..	..	Porter . .	6d. and 5d. per bottle.
17	0 3 6 $\frac{1}{2}$	..	..	Ale . .	2 $\frac{1}{2}$ d. per pint.
..	362 15 8 $\frac{1}{2}$	..	79 9 6 $\frac{3}{4}$		
631 $\frac{12}{16}$	34 14 5 $\frac{1}{4}$	49 $\frac{1}{8}$	2 13 8 $\frac{3}{4}$	Coal . .	22s. per ton.
152 $\frac{3}{4}$	7 1 11 $\frac{3}{4}$	3	0 3 5	Turf . .	11d. and 1s. 3d. per kish.
363	4 1 9	..	..	Soap . .	26s. and 25s. per cwt.
179 $\frac{1}{2}$	4 10 1	40	1 0 0	Candles .	6 $\frac{1}{2}$ d. and 6d. per lb.
2	0 1 3	6	0 3 9	Oil . .	5s. per gallon.
..	50 9 6	..	4 0 10 $\frac{3}{4}$		
..	362 15 8 $\frac{1}{2}$	..	79 9 6 $\frac{3}{4}$		
..	413 5 2 $\frac{1}{2}$	..	83 10 5 $\frac{1}{2}$		

TABLE E.—Infirmary Provision Consumption Account for the Half-year ended the 25th of March, 1842, showing the Number of Paupers in the Infirmary, or on extra Diet, and the Quantity and Price of Provisions, Wine, Spirits, &c., consumed by such Paupers.

Weekly Number of Collective Days by Paupers in the Infirmary or on Extra Diet, according to the respective Electoral Divisions to which they are Charged.																					
	Killfergus.	Kilmoylean.	Loughill.	Shanagolden.	Dunmoylan.	Lismakeery.	Askeaton.	Iverus.	Kilcornan.	Ardcanny.	Kildimo.	Adare, North.	Adare, South.	Kilfeny.	Croom.	Rathkeale.	Croagh.	Nanteman.	Kilscanell.	Union.	Total.
1	3	3	..	..	..	..	..	..	..	..	..	3	2	..	..	8	3	..	..	..	22
2	7	7	..	..	7	..	..	..	..	..	..	10	7	..	..	14	8	..	..	..	49
3	4	7	..	..	9	..	..	3	..	..	..	10	7	..	..	14	17	..	..	..	66
4	..	7	..	..	2	..	..	3	..	..	..	3	7	..	..	2	22	..	..	..	53
5	..	7	..	..	..	..	..	3	..	..	..	7	..	..	..	2	27	..	..	..	61
6	..	7	..	..	..	..	..	5	..	..	..	7	..	..	..	12	28	..	..	..	48
7	..	7	..	..	..	..	..	..	..	12	..	7	..	..	..	20	28	..	..	..	81
8	..	7	..	..	..	..	..	..	..	14	..	7	..	..	..	34	28	..	..	..	109
9	..	7	..	..	18	..	..	..	..	16	..	7	..	..	..	59	16	..	..	..	142
10	..	7	6	..	22	..	..	1	..	14	..	7	..	..	..	61	15	..	..	..	143
11	..	7	11	..	17	4	..	11	3	27	..	7	4	..	..	47	17	..	1	..	155
12	..	7	6	..	12	2	..	2	3	9	..	10	..	..	..	33	21	..	..	..	105
13	..	7	..	..	9	3	..	..	..	2	..	11	..	..	10	45	29	..	..	..	113
14	..	7	..	..	6	..	..	..	..	10	..	14	..	..	7	39	21	..	..	..	101
15	9	7	3	2	3	..	..	..	3	11	..	14	7	..	7	46	27	..	4	2	142
16	14	2	7	..	..	..	..	..	..	21	..	23	..	..	10	35	28	..	3	7	150
17	13	..	7	..	5	..	..	..	..	12	..	17	7	..	13	39	28	..	..	10	165
18	14	..	7	..	5	..	..	..	..	21	..	22	7	..	10	34	24	..	..	24	159
19	13	..	7	..	6	..	..	..	..	7	..	15	..	..	14	35	7	..	..	14	127
20	13	..	7	..	..	..	..	..	..	13	..	21	..	..	14	46	19	14	..	19	175
21	9	8	9	..	3	5	4	..	..	17	..	11	7	..	14	49	33	14	..	20	200
22	3	12	12	5	3	..	..	..	5	14	..	11	7	..	27	61	38	14	..	12	224
23	4	12	7	7	5	..	..	..	7	14	..	14	7	2	21	72	35	12	..	7	226
24	..	13	14	7	14	..	..	..	7	14	8	7	18	..	13	71	17	7	..	..	210
25	6	21	9	10	7	..	..	..	7	14	5	14	28	1	7	87	41	7	..	7	275
26	6	12	6	17	11	..	3	..	6	12	..	6	12	6	12	76	50	6	..	12	253
	118	181	118	48	155	9	17	25	41	274	13	285	153	9	179	1041	627	88	22	146	3554

TABLE E.—Infirmary Provision Consumption Account, &c.—*continued.*

Weekly Quantity of Provisions, &c., consumed.																			
	Bread.	Meat.	Potatoes.	Oatmeal.	New Milk.	Sour Milk.	Tea.	Coffee.	Sugar (Raw).	Rice.	Butter.	Onions.	Crackers.	Oranges.	Spice.	Wine.	Spirits.	Porter.	Ale.
1	14	5	22	54 $\frac{1}{16}$	151	3 $\frac{3}{4}$	..	..	1 $\frac{1}{2}$	..	..	..	..	..	..	9 $\frac{5}{16}$	..	..	..
2	38 $\frac{1}{2}$	15	26	9 $\frac{1}{16}$	37	4	..	..	1 $\frac{1}{16}$	..	..	..	..	..	..	1 $\frac{1}{16}$	..	..	..
3	51	19	26	10 $\frac{1}{16}$	38	4	..	..	1 $\frac{1}{16}$	..	..	..	..	..	..	1 $\frac{1}{16}$	..	..	..
4	43	13	18	4	46	3	..	..	1 $\frac{1}{16}$	..	..	..	..	..	..	..	..	..	..
5	42 $\frac{1}{2}$	9	21	5 $\frac{1}{16}$	44 $\frac{1}{2}$	3 $\frac{1}{2}$	..	..	2 $\frac{1}{16}$	..	..	..	..	..	..	..	..	..	..
6	59	11 $\frac{1}{2}$	21	8 $\frac{1}{16}$	59 $\frac{1}{2}$	3 $\frac{3}{4}$	..	..	3 $\frac{1}{16}$	..	..	..	..	..	..	..	..	..	..
7	73 $\frac{1}{2}$	16	27	10 $\frac{1}{16}$	80 $\frac{1}{2}$	8 $\frac{1}{2}$	..	..	4 $\frac{1}{16}$	..	..	..	..	..	..	..	..	..	..
8	84 $\frac{1}{2}$	21	60	18 $\frac{1}{16}$	96 $\frac{1}{2}$	17 $\frac{1}{2}$	..	..	4 $\frac{1}{16}$	..	..	..	..	..	..	..	..	..	..
9	102	13 $\frac{1}{2}$	63	12 $\frac{1}{2}$	124 $\frac{1}{2}$	27	..	..	3 $\frac{1}{16}$	..	..	..	..	..	..	..	..	3	..
10	113 $\frac{1}{2}$	10 $\frac{1}{2}$	78	12 $\frac{1}{16}$	121 $\frac{1}{2}$	16	5 $\frac{1}{4}$	..	3 $\frac{1}{16}$	..	..	..	..	..	..	..	..	5	..
11	48 $\frac{1}{2}$	9	168	22 $\frac{1}{16}$	98 $\frac{1}{2}$	40	22	..	1 $\frac{1}{16}$	..	..	..	..	..	..	1 $\frac{1}{16}$	..	3	..
12	52 $\frac{1}{2}$	16 $\frac{1}{2}$	39	6 $\frac{1}{16}$	79 $\frac{1}{2}$	16	1	6 $\frac{1}{2}$	2 $\frac{1}{16}$	..	..	..	..	..	..	1 $\frac{1}{16}$	..	..	..
13	61	20	129	9 $\frac{1}{16}$	83 $\frac{1}{2}$	20	..	..	2 $\frac{1}{16}$	4 $\frac{1}{16}$	2 $\frac{5}{16}$	..	..	..	..	1 $\frac{1}{16}$	..	..	..
14	65 $\frac{1}{2}$	6	84 $\frac{1}{2}$	11 $\frac{1}{16}$	88 $\frac{1}{2}$	2	..	..	1 $\frac{1}{16}$	4 $\frac{1}{16}$	2 $\frac{5}{16}$	..	..	..	..	1 $\frac{1}{16}$	..	..	..
15	82 $\frac{1}{2}$	8 $\frac{1}{2}$	161	20 $\frac{1}{16}$	108	..	..	..	2 $\frac{1}{16}$	1 $\frac{1}{16}$	4 $\frac{1}{16}$	..	..	..	..	1 $\frac{1}{16}$	..	..	..
16	84 $\frac{1}{2}$	9 $\frac{1}{2}$	206	27 $\frac{1}{16}$	100 $\frac{1}{2}$	..	3 $\frac{1}{2}$	..	2 $\frac{1}{16}$	1 $\frac{1}{16}$	4 $\frac{1}{16}$	1 $\frac{1}{2}$	..	..	2	..	..	..	..
17	100	15 $\frac{1}{2}$	199 $\frac{1}{2}$	30 $\frac{1}{16}$	113	..	6	..	3 $\frac{1}{16}$	2	1 $\frac{1}{16}$	..	..	..	2	..	..	..	..
18	106	18 $\frac{1}{2}$	147 $\frac{1}{2}$	21 $\frac{1}{16}$	115 $\frac{1}{2}$	..	51 $\frac{1}{2}$	..	5	2	1 $\frac{1}{16}$	..	..	..	..	..	..	..	..
19	91	14	116	13 $\frac{1}{16}$	89 $\frac{1}{2}$	..	111 $\frac{1}{2}$	..	3 $\frac{1}{16}$	1 $\frac{1}{16}$	1 $\frac{1}{16}$	..	..	..	..	..	..	..	..
20	119	10 $\frac{1}{2}$	153 $\frac{1}{2}$	2 $\frac{1}{16}$	139	..	111 $\frac{1}{2}$	..	3 $\frac{1}{16}$	1 $\frac{1}{16}$	1 $\frac{1}{16}$	..	..	..	..	..	..	..	..
21	161 $\frac{1}{2}$	15 $\frac{1}{2}$	121 $\frac{1}{2}$	16 $\frac{1}{16}$	170	..	2	11	3 $\frac{1}{16}$	1 $\frac{1}{16}$	1 $\frac{1}{16}$	..	..	..	..	1 $\frac{1}{16}$	..	..	..
22	162 $\frac{1}{2}$	17 $\frac{1}{2}$	17 $\frac{1}{2}$	25 $\frac{1}{16}$	181	..	4	11	4 $\frac{1}{16}$	1 $\frac{1}{16}$	..	..	..	..	..	..	..	..	..
23	167 $\frac{1}{2}$	18	197	28	177	..	5	7	4 $\frac{1}{16}$	1 $\frac{1}{16}$	..	..	..	..	..	..	..	..	..
24	152 $\frac{1}{2}$	18	201 $\frac{1}{2}$	30 $\frac{1}{16}$	166 $\frac{1}{2}$	..	..	..	4 $\frac{1}{16}$	1 $\frac{1}{16}$	..	..	..	..	..	..	..	..	..
25	210 $\frac{1}{2}$	15	178 $\frac{1}{2}$	26	245	..	..	..	..	..	..	..	..	..	..	..	..	..	..
26	234 $\frac{1}{2}$	9	106 $\frac{1}{2}$	15 $\frac{1}{16}$	237 $\frac{1}{2}$	..	3	9	3	..	..	..	..	..	..	..	..	..	..
	2541 $\frac{1}{2}$	353 $\frac{1}{2}$	2749	42 $\frac{9}{16}$	2856 $\frac{1}{2}$	165 $\frac{1}{2}$	52 $\frac{1}{2}$	57 $\frac{1}{2}$	591 $\frac{1}{2}$	41 $\frac{9}{16}$	1-7 $\frac{1}{16}$	1 $\frac{1}{2}$	83	34	4 $\frac{1}{2}$	4 $\frac{1}{10}$	1 $\frac{1}{8}$	11	17

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TABLE E.—Infirmary Provision Consumption Account, &c.—continued.

Total Quantity and Amount of each Article		Amount.		Electoral Division.	Collective No. of Days.	Provisions.		Wine, &c.		Total.		Total Amount of Provisions, &c., consumed in the Hospital, and by Infirm Paupers chargeable to the respective Electoral Divisions, and to the Union at large.	
Article.		£.	s. d.			£.	s. d.	£.	s. d.	£.	s. d.		
Bread, 2541½ lbs.		17	0	2½	118	1	16	7½	1	16	7½	Total Value of Provisions consumed in 3554 days. 55 3 8½	
Meat, 353½ lbs.		4	12	0½	181	2	16	3	..	2	16		
Potatoes, 174½ stone		2	6	11	118	1	16	7½	..	1	16	Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
Oatmeal, 422½ lbs.		2	8	1½	48	0	14	11	..	0	14		
New milk, 2856¾ quarts		23	16	1½	155	2	8	2	..	2	8	Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
Sour ditto, 168½ quarts		0	14	0½	9	0	2	9½	..	0	2		
Tea, 52½ oz.		0	18	8½	17	0	7	9½	..	0	7	Total Value of Provisions consumed in 3554 days. 55 3 8½	
Coffee, 57½ oz.		0	7	2½	25	0	7	9½	..	0	7		
Sugar, 59½ lbs.		1	19	11½	41	0	12	11½	..	0	12	Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
Rice, 4½ lbs.		0	2	7½	274	4	5	1½	..	4	5		
Butter, 12½ lbs.		0	9	11½	13	0	4	0½	..	0	4	Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
Onions, ½ lb.		0	0	1½	285	4	8	5½	..	4	8		
Crackers, 88		0	3	8	158	2	9	1	0 0 6	2	9	Total Value of Provisions consumed in 3554 days. 55 3 8½	
Oranges, 34		0	4	0½	9	0	2	9½	..	0	2		
Spice, 4½ oz.		0	0	5	179	2	15	7½	..	2	15	Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
Wine, 4½ bottles		0	11	3	1041	16	3	5	0 17 4	17	0		
Spirits, 1½ pint		0	1	3	627	1	14	9½	0 0 3	9	15	Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
Porter, 11 bottles		0	5	5	88	1	7	4	0 3 4½	1	10		
Ale, 17 pints		0	3	6½	22	0	6	10	..	0	6	Total Value of Provisions consumed in 3554 days. 55 3 8½	
					146	2	5	10	..	2	5		
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	
												Weekly Cost per head of Paupers in Hospital, or on Infirm Diet, exclusive of Wine, Spirits, Ale, and Porter . . . 0 2 2½	
												Average Weekly Cost, including Provisions, Wine, Spirits, Porter, and Ale. 0 2 2½	
												Total Value of Provisions consumed in 3554 days. 55 3 8½	

TABLE F.—Account of the Quantity of Wines and Spirits, Porter and Ale, consumed in the Infirmary of the Rathkeale Workhouse during the Half-year ended 25th March, 1842, showing the respective quantities consumed by the Paupers chargeable to each Electoral Division, and to the Union at large.

[illegible]

TABLE F.—Account of the Quantity of Wines and Spirits, Porter, and Ale, consumed in the Infirmary of the Rathkeale Workhouse, &c.—continued.

[illegible]

TABLE G.

ACCOUNT of Clothing Materials received into the Rathkeale Workhouse during the Half-year ended the 25th day of March, 1842.

Articles.	Quantity.	Amount.	Into what made up.			Remarks.
			Class.	Articles.	No.	
Flannel . .	361½ yds	£. s. d. 17 2 11½	Men's clothing	Socks, pairs . .	59	The frieze and corduroy, with a portion of the other articles, were used in repairing the clothing.
Calico . .	21¾ ,,	0 12 4		Inside petticoats	91	
Printed cotton	34½ ,,	1 2 8½	Women's ditto	Stockings, pairs	12	
Linen . .	30 ,,	0 15 0		Petticoats . . .	24	
Dowlas . .	16 ,,	0 6 8	Girls' clothing	Caps	24	
Frieze . .	10 ,,	0 9 7½		Frocks	17	
Cord . . .	7 ,,	0 7 8	Infants' ditto	Shifts	37	
Wool . . .	2 stone	1 14 8		Petticoats . . .	12	
Tape . . .	..	0 3 1			
Thread . .	..	0 13 1			
Studs . . .	288	0 3 0				
Padding . .	..	0 0 7½			
Needles (knitting).	100	0 0 6				
Repairing shoes	..	23 11 11				
Total . .	..	2 0 0			
		25 11 11				

TABLE H.

ACCOUNT of the Quantity and Price of made-up Clothing received into the Rathkeale Workhouse during the Half-year ended the 25th day of March, 1842.

Class.	Articles.	No.	Rate.	Amount of		Remarks.	
				Each Article.	Total.		
Men .	Frieze jackets. .	35	s. d. 7 0	£. s. d. 12 5 0	£. s. d. 12 7 6		
		1	6 0	0 6 0			
		36		12 11 0			
		Discount off .	0 3 6				
	Cord trousers . .	1	4 6	0 4 6	0 4 6		
		Linen shir's . .	75	2 3½	8 11 10½		18 2 9¾
	75		1 9½	6 14 4½			
	24		2 0	2 8 0			
	8		1 6	0 12 0			
		182		18 6 3	34 9 9¾		
	Socks	100 pair	0 9	Discount off .			0 3 5¼
							3 15 0
				Carried forward	. .		

Account of the Quantity and Price of made-up Clothing, &c.—*continued.*

Class.	Articles.	No.	Rate.	Amount of		Remarks.
				Each Article.	Total.	
Men .	Worsted caps . . .	50	<i>s. d.</i> Brought forward 1 1½	<i>£. s. d.</i> 2 16 3	<i>£. s. d.</i> 34 9 9¾	
	Suspenders . . .	75 pair	0 4	1 5 0	2 16 3	
	Shoes	13 pair	5 6	3 11 6	1 5 0	
Women	Cotton wrappers . .	100	1 8	8 6 8	3 11 6	
			Discount off .	0 7 4	7 19 4	
	Linsey-woolsey petticoats.	40	3 0	6 0 0		
		35	2 6	4 7 6		
		27	2 4	3 3 0		
		102		13 10 6		
			Discount off .	0 13 6½	12 16 11½	
	Cotton petticoats .	2	1 3	0 2 6	0 2 6	
	Linen shifts . . .	50	1 10½	4 13 9		
		7	1 8	0 11 8		
		57		5 5 5		
			Discount off .	0 1 6	5 3 11	
	Worsted stockings	150 pair	0 11½	7 3 9	7 3 9	
	Linen caps . . .	150	0 2¾	1 14 4½		
		1	0 2½	0 0 2½		
Boys .		151		1 14 7		
			Discount off .	0 0 6¾	1 14 0¼	
	Aprons	50	0 7½	1 11 3		
			Discount off .	0 0 6	1 10 9	
	Suits—Frieze jackets	35	6 8	11 13 4		
	„ Cord Trousers	3	6 0	0 18 0	12 11 4	
		38				
	Cord trousers . . .	22	2 0	2 4 0	2 4 0	
	Linen shirts . . .	25	1 11½	2 8 11½		
		25	1 1	1 7 1		
		1	1 6	0 1 6		
		4	0 10	0 3 4		
		55		4 0 10½		
			Discount off .	0 3 7	3 17 3½	
			Carried forward	. .	97 6 5	

Account of the Quantity and Price of made-up Clothing, &c.—continued.

Class.	Articles.	No.	Rate.	Amount of		Remarks.
				Each Article.	Total.	
Boys .	Worsted caps . .	25	<i>s. d.</i> Brought forward 0 8½	<i>£. s. d.</i> 0 17 8½	<i>£. s. d.</i> 97 6 5 0 17 8½	
Girls .	Linsey-woolsey frocks.	25	2 8	3 6 8		
		25	2 3	2 16 3		
		25	1 6	1 17 6		
		75		8 0 5		
			Discount off .	0 5 8¼	7 14 8¼	
	Flannel petticoats	25	2 3	2 16 3		
		25	2 0	2 10 0		
		25	1 6	1 17 6		
		7	2 0	0 14 0		
		19	1 6	1 8 6		
		101		9 6 3		
			Discount off .	0 2 1	9 4 2	
	Linen shifts . . .	25	1 7	1 19 7		
		25	1 6	1 17 6		
		25	1 2½	1 10 2½		
		25	1 0	1 5 0		
		10	1 0	0 10 0		
		110		7 2 3½		
			Discount off .	0 5 9¾	6 16 5¾	
					121 19 6	

TABLE I.—SUMMARY of the Bedding and Clothing of the Rathkeale Workhouse on the 25th day of March, 1842.

—	Class.	Articles.	In the House on the 29th of Sept. 1841.	Received from Tradesmen in present half-year.	Made up in the House in the present half-year.	Total Quantity in the House on the 25th of March, 1842.
Bedding	..	Bedticks	302	1	..	303
		Bolsterticks	152	153	..	305
		Blankets, pairs	226½	75	..	301½
		Coverlets	151	150	..	301
		Sheets	151	150	..	301
Clothing	Men's	Frieze jackets	36	36	..	72
		Corduroy trousers	71	1	..	72
		Linen shirts	151	182	..	333
		Socks	101	160	59	260
		Worsted caps	51	50	..	101
		Suspenders	75	75	..	150
		Shoes	101	13	..	114
	Women's	Cotton wrappers	101	100	..	201
		Linsey-woolsey petticoats	76	102	..	178
		Flannel petticoats . . . . .	..	..	91	91
		Cotton petticoats	1	2	..	3
		Linen shifts	51	57	..	108
		Worsted stockings	151	150	12	313
		Linen caps	151	151	..	302
		Aprons	50	50	..	100
		Shoes	211	..	..	211
	Boys'	Suits (jacket and trousers)	35	38	..	73
		Corduroy trousers . . . . .	..	22	..	22
		Linen shirts	50	55	..	105
		Worsted caps	25	25	..	50
	Girls'	Linsey-woolsey frocks	75	75	..	150
		Flannel petticoats	75	75	24	200
		Linen shifts	100	100	..	210
	Infants'	Caps	4	..	24	28
		Petticoats	12	..	12	24
		Frocks	6	..	17	23
		Shifts	8	..	37	45

CLOTHING.

Value of old Stock, Stock received, and Allowance for wear.

	£.	s.	d.
Value of stock, 29th September, 1841	181	14	11
Amount of made-up clothing received	121	19	6
Amount of clothing materials received	23	11	11
Amount paid for repairing shoes	2	0	0
	329	6	4
Allowance for wear in half-year ended 25th March	70	18	4½
Value of stock, 25th March, 1842	£258	7	11½

TABLE J.—SUMMARY of the Amount chargeable to the respective Electoral Divisions, and to the Union at large, for the Maintenance and Clothing of Paupers in the Rathkeale Workhouse, and for the Maintenance of the Officers thereof, during the Half-year ended 25th March, 1842.

ELECTORAL DIVISIONS.	Maintenance of Paupers distinguished under different heads.										Estimated Cost of Clothing.		Total Amount for Maintenance and Clothing.			
	Wine and Spirits chargeable to Paupers		Paupers on infirm Diet.		Paupers on ordinary Diet.		Total Amount for Provisions.		Necessaries for Paupers.					Total for Provisions and for Necessaries.		
	£. s. d.	Col-lective Days.	Amount.	Collect-ive Days.	Amount.	Collect-ive Days.	Amount.	Collect-ive Days.	Amount.	Collect-ive Days.	Amount.	Collect-ive Days.	£. s. d.	Amount.	Collect-ive Days.	£. s. d.
Kilferus	118	1 16 7½	1,296	13 5 7½	1,514	15 2 3	1,514	2 4 1	1,514	17 6 4	1,514	1,514	£. s. d.	17 6 4	1,514	£. s. d.
Kilmoylan	181	2 16 3	1,656	15 17 0½	1,847	18 13 3½	1,847	2 13 9½	1,847	21 7 1½	1,847	1,847	3 16 11½	21 7 1½	1,847	25 4 0½
Loughill	118	1 16 7½	1,576	14 13 11	1,694	16 16 6½	1,694	2 9 2½	1,694	19 5 9½	1,694	1,694	3 10 7	19 5 9½	1,694	22 16 4½
Shanagolden	48	0 14 11	1,565	5 7 6	613	6 2 5	613	0 17 10½	613	7 0 3½	613	613	1 5 6½	7 0 3½	613	8 5 10
Dunmoylan	155	2 8 9	2,370	22 11 0½	2,525	24 19 2½	2,525	3 13 6	2,525	28 12 8½	2,525	2,525	5 5 6½	28 12 8½	2,525	33 17 10½
Lismakeery	9	0 2 9½	802	7 12 8½	811	7 15 6	811	1 3 7½	811	8 19 1½	811	811	1 13 9½	8 19 1½	811	10 12 11
Askeaton	17	0 4 3½	754	7 3 6½	771	7 7 9½	771	1 2 5½	771	8 10 3½	771	771	1 2 1½	8 10 3½	771	10 9 5
Iveris	25	0 7 9½	328	5 0 6½	339	5 8 3½	339	0 16 1½	339	6 4 5½	339	339	1 3 0½	6 4 5½	339	7 7 5½
Kilcornan	41	0 12 11½	298	2 16 7	1,964	3 9 6	1,964	2 9 10½	1,964	3 19 5½	1,964	1,964	0 14 1½	3 19 5½	1,964	4 13 6½
Ardennan	274	4 5 1½	1,690	16 1 7½	466	20 6 9	466	0 13 7	466	23 3 10½	466	466	4 1 10	23 3 10½	466	27 5 8½
Kildimo	13	0 4 0½	453	4 6 2½	466	4 10 3	466	1 8 1½	466	5 3 10	466	466	0 19 5	5 3 10	466	6 3 3
Adare, North	285	4 8 5½	681	6 9 7½	685	10 18 0½	685	1 8 1½	685	12 6 2	685	685	2 0 6½	12 6 2	685	14 6 5½
Adare, South	0	0 6	597	5 0 4	635	7 9 11	635	0 19 11½	635	8 9 10½	635	635	1 8 6½	8 9 10½	635	9 18 5½
Kilfeny	9	0 2 9½	501	4 15 4½	510	4 13 2½	510	0 14 10½	510	5 13 0½	510	510	1 1 3	5 13 0½	510	6 14 3½
Croom	179	2 15 7½	1,699	16 3 2½	1,878	18 18 8½	1,878	2 14 7½	1,878	21 13 4½	1,878	1,878	3 18 3	21 13 4½	1,878	23 11 7½
Rathkeale	0	17 4	9,292	87 11 2½	10,243	104 11 11½	10,243	14 18 0½	10,243	119 19 0	10,243	10,243	21 6 9½	119 19 0	10,243	140 16 9½
Crough	0	0 3	2,661	25 6 5½	3,288	35 1 5½	3,288	4 15 8	3,288	39 17 1½	3,288	3,288	6 17 2	39 17 1½	3,288	46 14 1½
Nantenan	0	3 4½	1,236	11 15 2½	1,324	13 5 11½	1,324	1 18 6½	1,324	15 4 5½	1,324	1,324	2 15 0	15 4 5½	1,324	17 19 7½
Kilsennell . . . . .	..	22	0 6 10	540	5 2 9½	562	5 9 7½	562	0 16 4½	562	6 6 0	562	1 3 5	6 6 0	562	7 9 5½
Union at large } paupers . . . }	146	2 5 10	1,342	12 15 4½	1,488	15 1 2½	1,488	2 3 3½	1,488	17 4 6½	1,488	1,488	3 2 0	17 4 6½	1,488	20 6 6½
Total by paupers	1	1 5½ 3,554	30,437	290 1 9½	34,041	346 7 0	34,041	50 9 6	34,041	395 17 10	34,041	34,041	70 18 4½	395 17 10	34,041	466 16 2½
Union at large }	..	..	640	16 8 8½	640	16 8 8½	640	0 18 8	640	17 7 4½	640	640	..	17 7 4½	640	17 7 4½
Officers . . . }	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total by paupers and officers . . }	1	1 5½ 3,554	31,127	306 10 6½	34,681	362 15 8½	34,681	51 8 2	34,681	413 5 2½	34,681	34,681	70 18 4½	413 5 2½	34,681	484 3 7

TABLE K.—RATHKEALE UNION.

ESTIMATE of the Average Cost for Wear of Clothing for Half-year ended 25th March, 1842.

Class.	Article.	Cost of the respective Articles.	Cost of Suit to last One Year.	Weekly Cost of Wear.
		£. s. d.	£. s. d.	£. s. d.
Men .	1 frieze jacket (average) . . .	0 7 0	. . .	. . .
	1 pair of cord trowsers . . .	0 4 2	. . .	. . .
	1 linen shirt . . .	0 2 1 $\frac{1}{2}$	. . .	. . .
	1 cap . . .	0 1 1 $\frac{1}{2}$	. . .	. . .
	2 pair of stockings, at 9d. . .	0 1 6	. . .	. . .
	2 pair of shoes, at 5s. . .	0 10 0	. . .	. . .
	1 pair of suspenders . . .	0 0 4	. . .	. . .
			1 6 3	. . .
Women	1 cotton wrapper . . .	0 1 8	. . .	. . .
	1 linsey-woolsey petticoat . . .	0 2 9	. . .	. . .
	1 flannel petticoat . . .	0 3 6	. . .	. . .
	1 linen shift . . .	0 1 10 $\frac{1}{2}$	. . .	. . .
	1 apron . . .	0 0 7 $\frac{1}{2}$	. . .	. . .
	1 cap . . .	0 0 2 $\frac{3}{4}$	. . .	. . .
	2 pair of stockings . . .	0 1 11	. . .	. . .
	1 $\frac{1}{2}$ pair of shoes . . .	0 5 7 $\frac{1}{2}$	. . .	. . .
			0 18 2 $\frac{1}{4}$	. . .
Boys .	1 jacket and trowsers . . .	0 6 8	. . .	. . .
	1 shirt (average) . . .	0 1 6 $\frac{1}{4}$	. . .	. . .
	1 cap . . .	0 0 8 $\frac{1}{2}$	. . .	. . .
			0 8 10 $\frac{3}{4}$	. . .
Girls .	1 linsey-woolsey frock . . .	0 2 2	. . .	. . .
	1 flannel petticoat . . .	0 1 11	. . .	. . .
	1 linen shift . . .	0 1 4	. . .	. . .
			0 5 5	. . .
	Cost of four suits . . .	. . .	2 18 9	. . .
	Average cost of one suit . . .	. . .	0 14 8 $\frac{1}{2}$	. . .
	Altering and mending, per suit . . .	. . .	0 0 6	. . .
	Total cost of suit to last a year . . .	. . .	0 15 2 $\frac{1}{2}$	. . .
	Average weekly cost of wear . . .	. . .	. . .	0 0 3 $\frac{1}{2}$

TABLE M.—Balance Sheet for Half-year ended the 25th March, 1842.

Dr.	BALANCE.	£. s. d.	£. s. d.	CONTRA.	Cr.	£. s. d.	£. s. d.
To Balances due of the following Electoral Divisions:—				By Balances due to the following Electoral Divisions:—			
Kilfergus . . .	21 4 7½			Shanagolden . . .	25 16 0½		
Kilmoylan . . .	26 0 8½			Lismakeery . . .	10 7 7½		
Loughill . . .	15 6 4½			Askeaton . . .	6 4 0½		
Dunmoylan . . .	43 13 0½			Kilcornan . . .	27 5 9		
Iverus . . .	8 5 8½			Kildimo . . .	24 3 1½		
Ardcanny . . .	27 3 7½			Adare, North. . .	3 18 8½		
Rathkeale . . .	130 12 1½			Adare, South. . .	25 3 5½		
Crough . . .	9 16 10½			Kilfenny . . .	11 9 4½		
			282 3 2½	Croom . . .	0 15 7½		
				Nantenan . . .	0 3 5½		
				Kilscauall . . .	26 0 4		
To Provision Account, value of Stock . . .	79 9 6½						161 8 3½
To Necessaries Account, value of Stock . . .	4 0 10½			By Salaries Account, Amount due to Officers . . .	..		127 12 4
			83 10 5½	By Exchequer Loan Commissioners, amount due. . .	..		7695 0 0
To Clothing Account, value of Stock . . .	..		258 7 11½	By Invoice Account, amount due . . .	..		360 10 9½
To Building Account, due thereon . . .	..		7695 0 0	By gain in fractions, not paid by Treasurer . . .	..		0 0 0½
To Treasurer, Balance due to Union. . .	..		25 9 11				
			£ 8344 11 6½				£ 8344 11 6½

TABLE N.—BALANCES for Half-year ended 25th of March, 1842.

Balance of Receipts and Payments.

Dr.	RATHKEALE UNION.	Amount. £. s. d.	CONTRA.	Cr.	Amount. £. s. d.
To amount of Rates collected and paid to Treasurer . . .		2610 16 3	By Cash paid to Contractors, &c., per Invoice Account . . .		1459 14 10
To other Receipts— . . .	s. d.		Ditto, First Instalment of Exchequer Loan . . .		405 0 0
Repayment of Relief by way of Loan . . .	8 0		Ditto, Valuation Account . . .		338 13 5
Restitution Money . . .	4 6		Ditto, Sundries for Establishment Account . . .		116 17 0
Offal of Paupers and Officers	6 1		Ditto, Salaries of Officers. . .		58 7 2
		0 18 7	Ditto, Treasurer's Balance, due 29th September, 1842 . . .		207 12 6
			Ditto, in Treasurer's hands, Balance		25 9 11
		£ 2611 14 10			£ 2611 14 10

Balance of Accounts unpaid.

Dr.	RATHKEALE UNION.	Amount. £. s. d.	CONTRA.	Cr.	Amount. £. s. d.
To amount due to Contractors, per Invoice Account . . .		360 10 9½	By amount of Rate uncollected . . .		345 17 2½
To ditto, due to Officers, per Salaries Account		127 12 4	By Balance to Credit of Union, in Treasurer's hands . . .		25 9 11
			Ditto, for which no funds are prepared		116 16 0
		£ 488 3 1½			£ 488 3 1½

Balance of Rates.

Dr.	RATHKEALE UNION.	Amount. £. s. d.	CONTRA.	Cr.	Amount. £. s. d.
To Rate collected and paid Treasurer		2610 16 3	By amount of Rate made 16th September, 1841		2956 13 5½
To Balance amount uncollected		345 17 2½			
		£ 2956 13 5½			£ 2956 13 5½

TABLE N 2.

SUMMARY of Invoice Account, showing the balances at foot of the several Accounts in the Invoice Ledger on the 25th March, 1842.

Folio.	Contractor, &c.	Articles Supplied.	Amount.		
			£.	s.	d.
7	John Castelloe . . .	Bedding and clothing	85	1	5½
15	James John Hayes . .	Medicines, &c.	48	18	3½
17	O'Brien	Printing and stationery, &c. . . .	7	2	8
„	J. N. Russell	Oatmeal	33	5	0
18	James Shanahan . . .	Milk butter	84	10	0½
19	Patt Cagney	Bread	40	15	6
20	William Mulichy . . .	Groceries	5	11	7
21	Michael Roche	Meat	39	9	8¾
„	P. Shanghnessy	Turf	1	1	5¾
22	James M'Mahon	Candles	4	5	0
„	John Morgan	Calico, frieze, linen, thread, &c. .	2	1	6
„	Clerk	Sundries	3	8	5¼
Total			360	10	8¼

VIII.—REPORT on the AUDIT of the ACCOUNTS of the LONDONDERRY UNION, up to 25th March, 1841.—By the Hon. C. S. CLEMENTS, Assistant Commissioner and Auditor.

GENTLEMEN, *Londonderry, 25th May, 1841.*

HAVING completed the audit of your Union accounts for the last half-year, it will perhaps be gratifying to you to be in possession of such observations with respect to them as suggest themselves to me.

It must be borne in mind that the charges exhibited in these accounts embrace the general expenditure of the Union since its formation in January, 1839. The abstracts present a general view of the extent of relief given in the workhouse, as well as the expenditure in respect of it properly classified.

I would wish in the first place to draw your attention to the paupers now in the house, who may have relations legally liable to maintain them, or to contribute to their support in the house.

Enclosed are two lists of cases which I have selected from the registry as deserving of inquiry. They have presented themselves to my notice from the very nature of the entries respecting them, but there may be many others in addition which, on examination by persons possessed of local knowledge, would equally appear to demand investigation.

The liability of paupers and their relations may be classed under two heads;—the liability without exception, and the liability with exception.

The principle of the system administered by you is, that the workhouse should afford relief to all persons desiring it, subject to the following regulations:—

If a wife be admitted without her husband, or if children under 15 years of age be admitted without their parents, a search should immediately be instituted with a view to the punishment of the husband who

has abandoned his wife, or of the parent who has abandoned his or her children.

The first and most essential principle to act upon is, that though the workhouse is destined to afford relief to all persons who may become destitute, yet it is not intended thereby to dissolve the natural ties of kindred. A parent incapable of supporting the whole of a numerous family might, under peculiar circumstances, seek relief for a portion of it in the workhouse, and yet retain the proper feelings for his offspring. But experience tells us that such a result cannot be looked for generally, and that when once the public come forward with their purse to supply the wants occasioned by improvidence, in a manner which does not call for any sacrifice, but on the contrary gives a bonus to the person relieved, increased improvidence and a disregard of all natural ties must be the consequence. The law has therefore required that the person primarily liable to maintain a family must, if without the means of subsistence, come into the workhouse with it, and should any members of the family be deserted and left destitute, so as to be relieved in the workhouse without the person primarily liable to maintain them, that person should be at once arrested, and dealt with according to law. This may be termed the liability without exception.

The reluctance which you have exhibited to proceed against parties offending in this particular has been dictated by the most worthy motives. But permit me to observe that the leniency desired may be exhibited equally by the convicting magistrate, who, upon due representation, would no doubt postpone the awarding an adequate punishment on offenders till this portion of the law was more fully known.

I would therefore impress upon you the necessity of proceeding forthwith in the cases now before you, and of making such arrangements as will lead to the immediate prosecution in future of all persons who may be found transgressing the law in this particular. This can be done by the clerk being prepared with the forms of informations and warrants, which can be made before and executed by any magistrate attending the meeting of your Board.

I come next to the consideration of the cases of liability with exception, which, though not of the same paramount importance as those just treated of, should nevertheless not be neglected.

There can be no doubt as to the propriety of admitting every aged and infirm person, without exception, who may seek relief in the workhouse, but if it should appear that such a person has a child or children capable of maintaining him, or of contributing to his support, it is but due to the poor rate-payer of the division that such children should be compelled in the manner provided by law to fulfil their duty towards their parent. The question of their capability to do so must depend on the local knowledge of the guardian, who by communicating to the principal rate-payers of the division the names of the persons receiving relief, might very often obtain information in this respect which would not otherwise be elicited.

With a view to a closer scrutiny into these particulars I would recommend that the certificate of pauperism be required to be filled up with the strictest correctness.

This will make the Application and Report Book more complete,

which, with the registry, will in a short time be found a most useful source of information.

In going over these books I find columns 5 and 8 are very often not filled up, especially the latter. It is essential that this omission should not be continued, and that column 8 should invariably contain the cause of destitution of each pauper. Column 12 should also contain the township as well as the division in which the person has been resident.

It is highly desirable, and I will add essential, that all those particulars should be examined into about the time at which the pauper is admitted. To do so at the end of some months will be found to be comparatively unavailing.

The next point which naturally presents itself for consideration as nearly connected with this subject, is the routine admission and discharge of paupers. It will be found indispensable for the prevention of irregularities that there should be a weekly examination of all admissions and discharges, with a view to ascertain that each name has been entered correctly on the books, as to the day of admission, the class, and the electoral division, and has finally been taken correctly off the books on the day of discharge. I do not in the slightest degree question the integrity of the master in proposing this check. He may, in the hurry of making up his books, without any dishonest intention, insert the name of a pauper as having been admitted a day or two before he really entered the house, or he may retain another on the books after he has gone out. I have discovered a case of the latter description in making this audit, which no one could for a moment suspect of being any thing but an unintentional error on the part of the master.

I would therefore recommend that when a pauper is admitted by a Board Order, the porter shall, on receiving him, endorse the order with the day of the month, and that when a pauper is discharged the porter shall receive from him a discharge-check, signed by the master:—that the visiting committee shall compare the admission and discharge checks each week, with the entries in the Admission and Discharge Book, and with the registry, noting that each pauper has been properly classified in the former book.

This appears to be an essential duty for the visiting committee to perform, who should also examine the left-hand side of the first page, appropriated to the week of the Provision Book, and of the Sick Diet Book, with a view to ascertain that the numbers of each class are correctly entered for each day.

The Guardians may rely upon it that a timely check is the only efficient one in these particulars.

Each Guardian should give himself the habit of examining the Weekly Relief List, and abstract of his division, when he attends the Board, and of comparing the former with the Admission and Discharge Book, and the check will be complete; for though on going over the books the auditor may discover an error, as I have just done, yet as a general rule he must take it for granted that the admissions and discharges are correctly given, and confine himself to the calculations on the books as they stand.

Before leaving this branch of the subject I will observe, that the workhouse appears now to have been open sufficiently long to allow of

your extending your operations with respect to the mode of admitting paupers. It will perhaps be found inconvenient to avail yourselves of the services of wardens till the workhouses are open generally throughout the country. But as you have now recorded in the Application and Report Book the cases of so many candidates for admission, I think it will be found to work well if you were to give directions that on a certain day in each week the clerk and master should admit provisionally, as is provided for by the Commissioners' order, any family or person for whom you have given a previous order of admission, provided they have not been in the workhouse within a certain time; and also that the master be instructed as to the course he should pursue with respect to cases of urgent necessity. All these admissions will of course be brought before you weekly for confirmation or otherwise. All others for which no orders of admission had previously been given, should be brought before you in the first instance as heretofore. Thus the essential principle of the workhouse system will not be lost sight of, and every facility will be given to the admission of destitute persons, the regulations as to the liability of relations being strictly adhered to.

I come now to the consideration of the financial part of my report. The charges for this year embrace all incidental expenses since the formation of the Union, which come principally under the head of establishment charges, though there are some minor items under the head of election, law, and other expenses charged in the Abstract directly against the electoral divisions.

For your satisfaction I have made the following classification of the different heads of expenditure comprised in the establishment charge, viz. :—

	£.	s.	d.
Salary of Returning Officer for two years, and other expenses of Election of Guardians chargeable on the Union at large	52	5	2
Clerk's salary since formation of Union	77	9	4
Advertising, printing, books, and stationery	72	14	8
School books	11	16	9
Valuation, including maps and books	337	18	9
Furniture	346	9	5
Utensils	96	14	0
Medicines	£ 25	7	7
Hospital and surgery requisites	14	13	8
Extra attendants	12	19	10
Insurance	13	0	5
Stones for breaking and tow for spinning	15	11	2
Sundry contingent expenses	53	6	7
Interest to treasurer	4	3	10
	£ 1134	11	2

This statement at once explains the cause of the establishment charges being so high. A rate of 23d. on the valuation of the whole Union produced 1116*l.* 11*s.* 4½*d.*, leaving a balance of 17*l.* 19*s.* 9½*d.* to be carried to the next half-year.

The charges for the maintenance and clothing of the paupers are also high this half-year, which can be accounted for in the case of the maintenance by the contracts for provisions being high, a thing to be anticipated at first, independent of the circumstances of the season, in a newly regulated establishment, the routine of which is not known by

competitors. It can also be accounted for by the circumstances under which the workhouse was opened, the time of year rendering a great consumption of fuel indispensable in a new building; also from the number of sick diets which have certainly been greater than was anticipated, and than will, I hope, generally be found necessary.

Since the 16th of January, when the number of paupers relieved reached 400, the average daily number in the house has been 408, and the average number of sick diets has been 76, being a proportion of nearly one-fifth of the inmates. When mentioning this circumstance, I wish to bear testimony to the zeal and assiduity that has marked the attendance of your medical officer, Dr. White, who has had many difficulties to contend with, and has always shown an anxious wish to promote the economical arrangement of his department.

The total cost of provisions and necessities received amounts to 655*l.* 6*s.*, as shown by the provision account. The correct charge for maintenance, as per dietaries, and consumption of necessities, amounts to 570*l.* 15*s.* 4½*d.*, as shown by the maintenance account; this, divided into a per head charge per day by the collective number of paupers, and of days that they were in the house, makes the daily cost of each pauper 3½*d.*, which has been charged to the respective electoral divisions, leaving a balance of 3*d.* to be carried to the next half-year. The remaining balance of 84*l.* 10*s.* 7¾*d.* is the value of the stock in hand, as shown by the Provision Book, which has to be accounted for in the next half-year.

With respect to the clothing, it will be observed that the sum of 159*l.* 16*s.* 10¾*d.*, equal to 7*d.* per day for each pauper, has been charged for the wear and tear of the clothing in use. The total expenditure for clothing has been 852*l.* 8*s.* 4*d.*, thus leaving a balance of 692*l.* 11*s.* 5¼*d.* to be charged according as the clothing becomes worn. The Clothing Book will show the supply in store. The sum of 159*l.* 16*s.* 10*d.* charged by your direction to the electoral divisions, according to a calculation of the wear and tear, was, I think, rightly considered as low a charge as could with propriety be made; but it is evident that had a greater number of paupers been in the house at first, the daily per head charge would have been smaller, though the amount taken from the debit of the clothing account would have been the same. It may therefore be fairly anticipated that the average weekly cost of each pauper will not be as high in future as it has been for the last half-year.

The two items of food and clothing added together form the total charge exhibited in the Abstracts under the head of "Maintenance of Paupers."

It only remains for me to remark upon the state of the collection. Taken as a whole I think the manner in which this, the first rate, has been paid in, is highly creditable to the rate-payers generally in the Union, as well as to the collectors themselves. It is right, however, that I should remark upon what appears to be an exception to this general good conduct.

The Kilderry and Birdstown collectors have been decidedly negligent. They have been before me, and were unable to give a satisfactory reason for the state of their collections, which you will perceive by the collecting books have throughout been far behind all the others.

I should therefore decidedly recommend that they be not further employed.

I am reluctantly compelled to notice also the Fahan collector. He is so stupid and slow, that I have no hesitation in saying, that to have a few such men to transact business with, would require you to employ an additional clerk, I would therefore recommend that he be discontinued.

I cannot close this Report without bearing testimony to the zeal and efficiency of your clerk—the manner in which he has mastered the accounts, and entered at once into the spirit of the system of keeping them, as well as all the other books connected with them, is deserving of the highest praise; and I will add, that I think there will be found few Unions where the first half-year's accounts have been more satisfactorily closed.

I have the honour, &c.

CHAS. S. CLEMENTS,

Assistant Commissioner and Auditor.

*To the Chairman and Board of Guardians
of the Londonderry Union.*

ABSTRACTS of the ACCOUNTS of the LONDONDERRY UNION, for the Half-year ended 27th March, 1841.

FORM 4.—ABSTRACT, showing the Number of Paupers Relieved, the Number and Cost of Emigrants, and the Relief administered by way of Loan, during the Half year ended the 27th March, 1841.

Number of Paupers relieved, as per Relief List and Register.															Total Relieved.			Expenditure.			Remarks.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Aged and Infirm, or permanently disabled.				Orphans and Destitute Children under 15.		Insane Persons, Lunatics, and Idiots.		Illegitimate Children under 15, with their Mothers.		Widows and Women whose Husbands have deserted them, or are transported, having a Child or Children under 15 dependent on them.		Destitute through Sickness or Accident.			Destitute through other Causes.			Adults.		Children under 15.		Total.	Numbers and Cost of Persons Emigrating.	Cost.	Amount of Relief advanced by way of Loan, under 55th Section of Irish Poor Relief Act.	Deaths, with their Ages.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Adults.		Children under 15.		Males.	Females.	Males.	Females.	Males.	Females.	Children under 15, dependent on them.	Males.	Females.	Children under 15, dependent on them.	Males.	Females.	Males.	Females.	Males.	Females.	Males.							Females.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
City & Suburbs	Upper Liberties	Lower Liberties	Waterside	Lough Enagh.	Muff	Tannaherin	Glendernot	Ardmore	Bonds Glen	Claudy	Ballymullins	Banagher	Kilderry	Three Trees	Birdstown	Fahan	Inch Island	Burt	Newtown- Cunningham	Castleforward	Killea	Union at large	Total	Numbers	Cost.		Amount of Relief advanced by way of Loan, under 55th Section of Irish Poor Relief Act.	Deaths, with their Ages.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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L aged 95
1 .. 89
1 .. 84
3 .. 82
2 .. 76
2 .. 75
2 .. 74
2 .. 72
4 .. 70
1 .. 60
1 .. 50
1 .. 46
1 .. 10
1 .. 8 MS
1 .. 1 M.

Paid Officers, Assistants, and Servants in the Union.		
Name.	Office.	Salary, per Annum.
Samuel Kennedy	Clerk and Returning Officer	£. 80
B. White, M.D.	Medical Attendant . . .	50
James McLaughlin	Master	50
Eliza Thompson	Matron	30
Francis Murphy	Schoolmaster	20
Martha Christy	Schoolmistress	15
William Kerr	Porter	10
Rev. James Graham	Protestant Chaplain . . .	20
Rev. Henry Carson	Presbyterian ditto . . .	20
Rev. J. Kelly	Roman Catholic ditto . . .	20

T. SCOTT, *Chairman.*

Average Weekly Cost per Head.		Number of Paupers at Com- mencement of the Half- year.	Number of Births in the Half- year.	Number admitted during the Half- year.	Number dis- charged during the Half- year.	Number of Deaths in the Half- year.	No. of Paupers at the End of the Half- year.
Food .	s. d. 1 9 $\frac{7}{8}$	..	3	585	169	24	392
Clothing	0 6 $\frac{1}{8}$						
Total .	2 4						

NOTE.—Wives and Children (though able-bodied) of aged and infirm men must be entered in the columns for Females and Children, under the heading “Aged and Infirm, or Permanently Disabled.” Wives and Children (though able-bodied) of men “Destitute through Sickness or Accident,” must be entered in the columns for Females and Children, under that heading. Wives and Children of Insane Persons, Lunatics, and Idiots, must be entered in the columns for Females and Children, under the heading “Destitute through other Causes.”

A true Abstract from the Relief Books, Medical returns, and the Ledger of the Londonderry Union, on this the 24th day of May, 1841.

SAMUEL KENNEDY,
Clerk to the Board of Guardians.

This Abstract has been submitted to me, together with the Relief Books, Medical Returns, and the Ledger, with which I have compared it; and I hereby certify that the items it contains are correctly abstracted therefrom.

Londonderry Union, the 24th day of May, 1841.

CHARLES CLEMENTS, *Auditor.*

NOTE.—This Abstract, when signed by the Auditor, is to be sent to the Poor Law Commissioners, and the Clerk is to make a duplicate, which shall also be attested by the Auditor, for the use of the Board of Guardians. A copy is to be furnished, by the Clerk, to every member of the Board of Guardians.

Form 5 b.

Names of Electoral Divisions.	Receipts on account of each Electoral Division.		Expenditure on Account of each Electoral Division.						Balance at close of Half-year.	
	Amount of Poor Rate Collected.*	Maintenance of Paupers.	Proportion of Establishment Charges, including Repayment of Workhouse Loan.	Election, Law, and other Expenses.	Total.	In Favour of Electoral Divisions.	Against Electoral Divisions.			
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.			
City and Suburbs	685 0 0	393 10 8	366 3 3½	10 14 3	770 8 2½	42 3 3½	85 8 2½			
Upper Liberties	96 19 1	14 3 8	39 13 7½	0 18 6	54 15 9½	79 15 2½	..			
Lower Liberties	192 1 8	35 5 4	76 11 10½	0 9 3	112 6 5½	58 15 2	..			
Waterside	156 19 8	30 7 4	62 10 4	5 6 10	98 4 6	70 18 8	..			
Lough Enagh	130 17 0	4 4 8	51 17 5	3 16 3	59 18 4	54 9 6	..			
Muff	119 2 0	14 2 4	47 4 8	3 5 6	64 12 6	38 6 8	..			
Tamaherin	79 17 8	7 9 8	31 14 9	2 6 7	41 11 0	29 17 7½	..			
Glendermot	111 13 8	33 12 0	44 6 4½	3 17 8	81 16 0½	22 8 2½	27 18 10½			
Ardmore	69 11 5	16 18 4	27 12 3½	2 12 7	47 3 2½	27 11 11½	..			
Bonds Glen	63 6 7	8 7 4	25 2 7½	2 4 8	35 14 7½	..	..	
Claudy	46 4 9	53 18 4	18 8 9½	1 16 6	74 3 7½	30 1 7	..			
Ballymullins	59 11 3	3 11 8	23 14 0	2 4 0	29 9 8	24 14 1	..			
Banagher	46 12 5	3 3 8	18 14 8	..	21 18 4	10 14 6	..			
Kilderry	54 0 0	16 14 0	26 11 6	..	43 5 6	..	..	
Three Trees	34 10 0	..	16 1 2	1 3 0	17 4 2	17 5 10	..			
Birdstown	40 15 0	..	22 11 2½	..	22 11 2½	18 3 9½	..			
Fahan	70 10 2	14 8 0	30 0 4½	0 13 9	45 2 1½	25 8 0½	..			
Inch Island	36 7 8	..	14 8 7½	1 7 3	15 15 10½	20 11 9½	..			
Burt	117 10 1	13 6 8	46 11 0½	2 8 11	62 6 7½	55 3 5½	..			
Newtown-Cunningham	99 6 7	3 10 0	39 7 4½	2 5 11	45 3 3½	54 3 3½	..			
Castle Forward	86 17 0	34 12 8	34 10 6	1 16 2	70 19 4	15 17 8	..			
Killea	133 2 6	29 5 8	52 14 10½	2 10 4	84 10 10½	48 11 7½	..			
Total	2530 16 2	730 12 0	1116 11 4½	51 17 11	1899 1 3½	745 1 11½	113 7 1½			

* This Amount is shown in Column 9, Form 5 a.

A true Statement of Receipts and Payments on account of the several Electoral Divisions of the Londonderry Union, made this 24th day of May, 1841.

SAMUEL KENNEDY, *Clerk to the Board of Guardians.*

I hereby certify, that this Statement of Receipts and Payments of the several Electoral Divisions in the Londonderry Union is correct.

Dated 24th day of May, 1841.

CHARLES CLEMENTS, *Auditor.*

* * This Abstract, signed by the Chairman, is to be sent to the Poor Law Commissioners; and a duplicate, signed by the Auditor, is to be kept for the Board of Guardians, and a copy delivered by the Clerk to every Member of the Board.

T. SCOTT, *Chairman.*

LIST of PERSONS in the WORKHOUSE of the LONDONDERRY UNION, whose Relatives immediately liable, without Exceptions, should be Prosecuted.

No. in Registry.	Name.	Remarks.
38	Elizabeth Murray	Her husband at Newtown Linnavady.
99 } 100 } 236 }	Charles and James Dugal . .	Mother at service with Mr. Dysart.
	Mary Ann Buchanan and four children.	Husband in Derry.
109	—— Jamieson	Is this child really an orphan?
353	Sally Marley | . . . . .	Husband in Derry.
531	Thomas Kerr	Bastard without mother.
		Deserted children, only five and seven weeks old when brought to the house. These are cases which should be sifted. The rate-payers should be made to learn that by not pursuing the mothers, they are entailing a permanent charge on their Division for 13 years at least.
464	Mary Montgomery	
466	Mathew M'Faden	
577	Jane Cameron	A deserted child, six years old, and therefore should be maintained by the County, as heretofore.
549	William Maghire	A bastard without mother.
11	Mary Barry and four children .	Is her husband a soldier abroad?
18	Ann Crawford	Ditto ditto
371	Susan Carlin	Ditto ditto
504	Nancy Doherty	Husband supposed to be alive.
551	Eleanor Boyle and four children	Husband in infirmary; steps should be taken with respect to him when discharged therefrom.
571	Mary M'Laughlin and child .	Is her husband gone to America?
460	Nancy Boyle and one child . .	Is her husband in Scotland, and can he be arrested there? An example would do much.
308	Mary Kilpatrick	Is she really an orphan?

LIST of PERSONS in the WORKHOUSE of the LONDONDERRY UNION, whose Cases appear deserving of inquiry, with a view to ascertain whether any Children exist who can contribute to their Support.

No. in Registry.	Name.	Remarks.
17	Bell Glenn	Has a son a coach-driver in Belfast.
110	John Collins	Came in with wife—went out and returned without her. Is there any one capable of supporting both?
439	William M'Nulty	Wife and children not in the house. Where are they?
37	William Young	An able-bodied youth, not coming under this head of inquiry, but something should be done to get him employment.

IX.—REPORT on the AUDIT of the ACCOUNTS of the LONDONDERRY UNION, for the Half-year ended 29th September, 1841.—By the Hon. CHARLES S. CLEMENTS, *Assistant Commissioner and Auditor.*

GENTLEMEN,

Omagh, 24th November, 1841.

I TAKE the earliest opportunity, after completing the audit of the Union accounts for the last financial half-year, being the second since the opening of the workhouse, to offer such observations as the nature of them appear to require.

First in interest and importance is the abstract showing the number of paupers relieved, exhibiting as it does in one view the different classes of persons received into the house from each electoral division. By an attentive examination of this, some estimate may be formed of the extent of relief administered locally as well as generally throughout the Union. As it is notorious that a far smaller number have sought relief than was anticipated, and as it is equally well known that even this number has latterly been diminishing, this examination becomes the more important.

It will be found that of 726, the total number of persons relieved, 394, more than one half, have come from the city, and 332 from the country. An examination of the books will show that of these, 183 belonging to the city and 159 to the country, have been discharged, total 342; which, added to the deaths 43, leaves 341 in the house at the close of the half-year, being less by 51 than the number at its commencement.

The following analysis will show the proportions of each class relieved in the city and country respectively, as compared with those discharged:—

Class.	Relieved belonging		Total Admitted.	Discharged belonging		Total Discharged.
	to City.	to Country.		to City.	to Country.	
Old and Infirm	88	126	214	32	65	97
Orphans and destitute children	75	45	120	28	17	45
Idiots	9	12	21	3	2	5
Women	10	5	15	7	3	10
with Illegitimate Children	12	8	20	8	4	12
Widows and women whose husbands have deserted them	37	22	59	20	16	36
With their Children	93	72	165	50	38	88
Relieved through Sickness	45	20	65	23	6	29
Relieved through other causes	25	22	47	12	8	20
Totals	394	332	726	183	159	342

Of the aged and infirm who have been discharged, I believe many have gone to live with their children, but my inquiries lead me also to apprehend that many others have left the house with no other prospect than that of mendicancy.

Of the orphans and destitute children discharged, the parents of 15 have been found; the remainder have gone out to service amongst their connexions or through their instrumentality.

The idiots discharged have been taken out by their connexions; but I think the Guardians should be cautious not to permit the discharge of these unfortunate persons without first ascertaining that proper care will be taken of them.

Many of the women deserted by their husbands have been discharged in consequence of their husbands having been found and compelled to take them out; and there is little doubt that many others have gone out voluntarily to meet their husbands.

The number of persons relieved on account of sickness or accident, shows an increase of 51 as compared with the previous half-year, thereby affording satisfactory evidence of the increased usefulness of the institution in this particular.

The 7th class exhibits all persons relieved who do not come within those previously enumerated, such as the able-bodied, and the wives and children, if any, of persons in confinement, or in the county infirmary, or of idiots. The number of this class relieved during the previous half-year was 27.

It would be difficult to form a correct estimate of the number of persons who, having availed themselves of the relief afforded by the workhouse, are now living upon their own resources or through the assistance of their connexions. But it may be inferred that a good portion of the 1st class, the whole of the 2nd, and a portion of the 5th, 6th, and 7th classes, are so maintained, leaving, it is to be feared, at least one half of the 342 discharged, existing by mendicancy. It is, however, necessary to explain that the number of discharges above

quoted exceeds in all probability the actual number of persons; because, as each time a pauper enters and leaves the house his name must appear on the books, so if in the half-year he should have gone in and out more than once, his relief must be counted each time distinctly.

There are, besides, unquestionably many other mendicants who never have had recourse to the workhouse. Without compulsion, these persons, who have mostly been brought up in habits of vagrancy, will probably not abandon their course of life. It is to be hoped that the Legislature may see the necessity of protecting the rate-payer from the double tax of conceding to the importunity of the sturdy beggar at his door, while he supports the really destitute in the workhouse; but in the mean time, as the efficacy of a law prohibiting vagrancy would very much depend upon the degree of co-operation it received from the public, it is desirable, without touching upon the question of the social and moral improvement to be derived from it, that the rate-payers should be convinced of the benefit it would effect as a measure of economy. Of this every one may form an estimate, as far as relates to his own establishment, who remembers the total absence of mendicants through the country parts of the Union upon the first opening of the workhouse. Let him then descend to a calculation of the benefit to be derived by those who are themselves poor and struggling to maintain their independence, on whom the trading beggar preys so remorselessly. No better data for such a calculation can be obtained than was afforded by the cessation of hostilities above alluded to by these traders on compassion. But it will be said, the expense of maintaining a pauper in the workhouse is so great in comparison to what he would cost by contributions amongst the neighbours, that the people prefer to support him amongst them. That a pauper might be thus maintained at far less cost than in the workhouse has, I believe, never been disputed; but all experience proves that such relief, if by compulsory assessment, must be continually increasing, because there is nothing to check it, till, as in many cases in England, it swallowed up the whole rental of the land; or if, as hitherto in Ireland, such relief be voluntary, it must be at the expense of a constant exposure of squalid wretchedness too often feigned by the undeserving to produce contributions, while the really destitute are perhaps starving from their inability to make the necessary exertion to procure assistance.

With respect to the workhouse expenditure, it must be borne in mind that an additional number of inmates would not increase the expense in the same ratio as is now charged for the maintenance of each pauper; besides, I think I shall be able to show that the expense is greater now than may in future, with due economy, be expected. By the abstract of expenditure it will be perceived that the charge for maintenance and clothing is 1025*l.* 2*s.* 9*d.*, or 3½*d.* per head per day for each pauper. This, though less than the charge of the preceding half-year, is still higher than may be anticipated with more favourable contracts; but even at the same prices the charge per head would be less if a greater number of persons had been relieved, because the consumption of necessaries, such as fuel, candles, &c., must be pretty much the same whether a large or a small number of persons are relieved; and because the sick diets, which is another very heavy item of expense, would not, in all probability, be increased in anything like the

same proportion that they now bear to the number of inmates. To this may added the establishment charge, which must also be pretty much the same, whatever number of persons are relieved. The rate-payers may therefore look with confidence rather than apprehension to the workhouse expenditure, but they may rest assured that unless they take advantage of it by refusing relief to the sturdy beggar, it will become the means of fostering rather than of repressing that scourge; because if it be left optional with the vagrant whether he will enter the workhouse or pursue his calling, he will undoubtedly avail himself of the relief thus afforded only when he is in bad health or when the weather is such as to render it inconvenient to him to beg.

With respect to the sick diets (Table, pp. 514, 515), it must be observed that they are still very numerous in proportion to the number of inmates. This is a point deserving an attentive examination. At a meeting of your visiting committee recently held, the medical officer explained that in a workhouse like yours, where a number of the old inhabitants of a large city are relieved, the dietary of potatoes and stir-about to which country people have been accustomed, does not suit their broken-down constitutions. It cannot be the desire of any person that these poor people should have food which does not agree with them; but it is a duty we owe to the rate-payers who maintain them, to ascertain that they are fed in the most economical manner consistent with health and due comfort. To bring the matter clearly before you, I insert a copy of the different dietaries, to which is appended the collective number of days' consumption on each, together with the average cost per head per day, and the gross cost according to the quantities. Thus it will appear that the sick diets bear a proportion of $18\frac{1}{2}$ per cent. to the ordinary house diets, and that their cost ranges from $5\frac{5}{11}d.$ to $1\frac{1}{3}d.$, making an average of $3\frac{1}{3}d.$ per day for each diet, while the average of the ordinary house diet is $2\frac{1}{11}d.$ per day.

A perusal of the table will, I hope, convince you of the necessity of having the whole of these diets carefully revised, even if no material alteration be made. With respect to the ordinary house diets, I would wish to call your attention to the quantity of milk allowed to the children being equal to that of adults. Milk is comparatively the most expensive item of diet. If the quantity allowed be necessary for the health of the children, there can be no question about its continuance; but I think that this will not, on inquiry, be found to be the case. In the Castlederg workhouse, where the children have been particularly healthy, far more so than in Derry, the allowance of milk for children is regulated in the same proportions as the rest of their diet, that is, the allowance of an adult male is divided between two children, one old, the other young, in proportions according to their respective ages.

It is necessary to explain that the foregoing calculations are made according to the consumption which would take place under the regularly established dietaries. The consumption of necessaries for the house generally, and of hospital extras for persons under acute disease, which must have been pretty nearly the same under any arrangement of dietaries, is not included in the calculation; nor is the difference which took place on substituting rice for potatoes during a portion of the summer. The Table (pp. 516, 517) shows the gross amount of provisions received and consumed during the half-year, including the rations allowed to the officers.

These remarks include all I feel called upon to say respecting the provision accounts, in which are comprised nearly the most important portions of expenditure.

The expense of clothing has been determined, as heretofore, on an estimate of the wear and tear of the clothes in use, leaving the balance due upon the account as a set-off for the stock in hand.

It must be observed that, a stock of clothes having been procured to meet the anticipated pressure during the summer, of which the cost was 137*l.* 18*s.* 2*d.*, the debt upon this account has been but little diminished, but the stock in hand is considerable. As, in future, the great bulk if not all the clothing will be made up in the house, this item of expenditure will be much diminished.

As it may be interesting to many who do not look closely into the books to learn how the paupers are distributed, and how employed, I append a copy of a weekly state of the workhouse, showing the manner in which each pauper was employed during the last week of the half-year, as well as the work performed during that time.

See Table, p. 518.

I also append a statement of the work performed by the male and female paupers respectively during the half-year.

Account of Work performed by the Male Paupers in the Londonderry Workhouse, during the Half-year ending 2nd October, 1841.

<i>Shoemaker's Work :—</i>		Brackets for round towels	
New shoes made for men	15 pairs.	ditto	8
„ „ for boys	24 „	Stool for potato store made	1
Shoes repaired	56 „	Threshold for potato store door made	1
<i>Carpenter's Work :—</i>		Cardboards for paupers' names ditto. . . .	6
Carpenter's bench made	1	<i>Painting :—</i>	
Coffins ditto	11	New doors	3
Cradles ditto	2	Sparred arches over doors	16
Ladders (16 feet) ditto	1	Straw mats made . . .	360
Clothes-horses ditto .	2	<i>Potato Nets made :—</i>	
Handles for hammers ditto	30	For lunatic asylum (large size)	14
Paviour's rammer ditto	1	For the Omagh and Castlederg Unions . .	400
Small candle-boxes ditto	2	For Londonderry Union	250
Tables in dining-hall repaired	12		
Kitchen trays ditto . .	11		
Cover for well repaired .	1		

Stones broken, 97 tons. (These stones having been broken too large at first, have been gone over twice).

House whitewashed.

Ground levelled and drain made in front of the building.

„ „ and small garden formed between boys' and girls' yards.

Ditch made for foundation of wall to burying-ground—115 yards.

French drain passing through burying-ground—40 yards.

Gathered stones for and built dry wall across burying-ground—35 yards.

Took down said wall and levelled the ground.

Ditch for foundation of wall to form a dung-pit—68 yards.

Drain from yard wall to dung-pit—30 yards.

Raising and levelling men's yard, and lowering cesspool.

„ „ small probationary yards.

Gathered stones for and paved kitchen yards, and entrance to male infirm wards.

Water-pipe twice laid—212 yards.

Walls of women's privy built up, and inside altered.

Stone-work of well in kitchen-yard finished, and wooden cover attached.

Approach to house repaired, and hedges trimmed.

The whole of the ground on south side of the premises turned up and levelled.

N.B.—There are 5 boys in shoemakers' shop.

2 „ in carpenters' ditto.

12 „ making nets.

ACCOUNT of Work performed by the Female Paupers during the Half-year ended
2nd October, 1841.

Men's jackets lined.	102
„ trousers ditto	107
Boys' trousers ditto	50
Pinafores made up.	99
Women's aprons ditto	77
Roller towels.	5
Shrouds made up	26
Girth-web shoes made	54
Pieces mended	1016

[Previous to this weekly report there was no regular account of the mending kept.]

880 lbs. of tow carded and spun into 808 hanks of yarn.	
996 hanks of yarn boiled and bleached ready for the loom.	
120 lbs. of wool teased, carded, spun, and twisted.	
213 pair of socks knit.	
2 „ stockings ditto.	
17 „ „ footed.	
8 petticoats knit.	
7 lbs. of flax spun and twisted for heedles for six looms.	
7 lbs. of thread spun and twisted.	
N.B.—44 girls have been taught to sew and knit well.	
10 „ „ to sew tolerably well.	
2 „ „ to make girth-web shoes.	
2 blind women have been taught to sew.	
2 women have been taught to knit.	
4 „ „ to sew.	

The following is an analysis of the expenses incurred for the establishment:—

	£.	s.	d.	£.	s.	d.
Balance from last half-year				17	19	9½
Salaries	139	12	11			
Masons', carpenters', plumbers', glaziers', and smiths' work	60	15	11			
Well	24	10	9			
Furniture	19	3	9			
Utensils	34	14	1			
Sand for scouring, and lime for whitewashing	12	1	10			
Stone and gravel	1	10	9			
Printing and Stationery.	13	4	3			
Advertising	2	2	6			
Making out rate and collecting- books	8	19	8			
Rent for road	2	0	0			
Election of Guardians	1	13	2			
Medicines	11	12	0			
Incidental expenses	17	11	6			
Twine.	5	13	2			
Interest	0	7	6			
				355	13	9
Tow*				14	2	3
Total				387	15	9½

On the other hand there is a credit—

	£.	s.	d.
By interest	5	0	9
Distraint warrants	1	6	0
Potato nets sold	2	14	9
Rent for grazing	1	10	0
A surcharge	1	11	2
	12	2	8

The charge made on each electoral division, of $\frac{3}{4}d.$ in the pound on the valuation, produces

Leaving to be carried to the next half-year—Balance	26	11	2
Total	387	15	9½

* This was inadvertently charged to establishment, instead of clothing, to which account it is to be carried.

Turning to the abstract of the separate accounts of each electoral division, it will be perceived that a column has been appropriated to show the amount allowed in the collector's accounts for waste or unoccupied property, and that which has been adjudged to be exempt, thereby rendering the column showing the amounts remaining uncollected a correct statement of the arrears.

This closes my remarks upon the accounts, which have been correctly and satisfactorily kept in every particular.

It is with much regret that I have to call your attention to the circumstance, that of the amount shown to have been collected in the city division, 183*l.* 5*s.* 0*½d.* has not been paid in to the treasurer by the collector. Upon learning this, I thought it my duty to make a very strict examination of this officer's books, by which I have ascertained that no receipts appear to have been given for the rate on houses returned as waste or in arrear. I further examined Mr. Hamilton, on oath, as to the accuracy of his books, when he declared them to be correct.

As I believe you have already instituted proceedings against Mr. Hamilton's sureties for the amount of his default, it would be unnecessary to make further allusion to the subject, were it not that I am anxious that the circumstance should be the means of convincing you of the necessity of a more rigid enforcement of the Commissioners' orders with respect to the collection. The time for making the rate has been selected as that most convenient for the majority to pay. To permit dilatoriness, therefore, can afford no general accommodation. In the collection of the County Cess, it will be found that by far the greater portion is levied just before the assizes; the collectors, being bound to pay by a certain day, must use diligence. It would be difficult to place the collectors of the Poor-Rate under a similar obligation, because, as all tenements, however small, are rated, there must necessarily be, in many instances, some arrear. The only method, then, of insuring diligence appears to be the strict enforcement of the weekly payment by each collector of such a sum as shall be considered equal to what he might, with due diligence, collect during the period in his district. The payment of that amount into the treasurer's hands, which would be ascertained by the receipt to be sent to the clerk, would be a sufficient guarantee of his good conduct; but failing this, he should be required to attend the Board to account for the neglect. Without this strict watch being kept, you would, I am sure, find the collection of each succeeding rate more retarded than the other, and financial difficulties would soon be the result. To the really active and zealous collector, the necessity of prompt payment would be an assistance, for the people would pay more cheerfully at once when they knew that he must make his weekly return; and, as in the case of all other payments, it would be more convenient to the great majority to know the time when the collection would be made and enforced.

I have the honour, &c.,

CHARLES S. CLEMENTS,

To

Assistant Poor Law Commissioner and Auditor.

*The Chairman and Board of Guardians
of the Londonderry Union.*

Diets.	Class.	Breakfast.	Dinner.
House Diet . .	Men, and Boys above 13. Women, and Girls above 13. Children above 2 . Infants under 2 .	Oatmeal, 7 oz., Butter Milk, $\frac{1}{3}$ quart. Oatmeal, 6 oz., Butter Milk, $\frac{1}{3}$ quart. Oatmeal, 3 $\frac{1}{2}$ oz., Butter Milk, $\frac{1}{3}$ quart. Bread, $\frac{1}{2}$ lb., $\frac{1}{2}$ quart Sweet Milk daily.	Potatoes, 3 $\frac{1}{2}$ lbs., Butter Milk, $\frac{1}{3}$ quart. Potatoes, 3 lbs., Butter Milk, $\frac{1}{3}$ quart. Potatoes, 1 $\frac{1}{2}$ lbs., Butter Milk, $\frac{1}{3}$ quart.

Average daily Cost on
Of the total Number, the proportion

Supper.	Collective No. of Days' Consumption.	Gross Cost.	Average Cost per Head per Day.
Oatmeal, 5 oz., Butter Milk, $\frac{1}{3}$ quart.	Men . . . 12,913		
Oatmeal, 4 oz., Butter Milk, $\frac{1}{3}$ quart.	Women . . . 21,663		
Oatmeal, $2\frac{1}{2}$ oz., Butter Milk, $\frac{1}{3}$ quart.	Children . . . 22,481		
	Infants . . . 2,178		
	Total . . . 59,235	£. s. d. 515 12 8 $\frac{1}{2}$	£. s. d. 0 0 2 $\frac{1}{11}$
Bread, $\frac{1}{2}$ lb., Tea, $\frac{1}{8}$ oz., Sugar, $\frac{1}{2}$ oz.	Adults . . . 173		
Bread, $\frac{1}{4}$ lb., Tea $\frac{1}{8}$ oz., Sugar, $\frac{1}{2}$ oz.	Children . . . 48		
	Total . . . 221	5 0 6 $\frac{1}{4}$	0 0 5 $\frac{5}{11}$
Oatmeal, 5 oz., Butter Milk, $\frac{1}{3}$ quart.	Adults . . . 240		
Oatmeal, $2\frac{1}{2}$ oz., Butter Milk, $\frac{1}{3}$ quart.	Children . . . 684		
	Total . . . 924	10 18 1 $\frac{1}{2}$	0 0 2 $\frac{3}{4}$
Oatmeal, 5 oz., Butter Milk, $\frac{1}{3}$ quart.	Adults . . . 3416		
Oatmeal, $2\frac{1}{2}$ oz., Butter Milk, $\frac{1}{3}$ quart.	Children . . . 1319		
	Total . . . 4735	55 12 0 $\frac{3}{4}$	0 0 2 $\frac{5}{8}$
Sweet Milk, $\frac{1}{3}$ quart . . .	Adults . . . 2524		
Sweet Milk, $\frac{1}{3}$ quart . . .	Children . . . 2534		
	Total . . . 5058	69 12 5 $\frac{1}{2}$	0 0 3 $\frac{3}{10}$
Bread, $\frac{1}{2}$ lb., Tea, $\frac{1}{8}$ oz., Sugar, $\frac{1}{2}$ oz.	Adults . . . 1737		
Bread, $\frac{1}{4}$ lb., Tea, $\frac{1}{8}$ oz., Sugar, $\frac{1}{2}$ oz.	Children . . . 155		
	Total . . . 1892	41 0 0 $\frac{1}{2}$	0 0 3 $\frac{1}{5}$
. . .	Adults . . . 71		
. . .	Children . . . 464		
	535		
	Total Hospital Diets . . . 13,365	2 7 7	0 0 1 $\frac{1}{15}$

£. s. d.
Hospital . . . 0 0 3 $\frac{1}{5}$
per cent. on Hospital Diet 18 $\frac{1}{5}$

TABLE showing the Quantity of Provisions and Necessaries on hand and average

Name of Article.	On hand at the Commencement of Half-year.		Received during the Half-year.	
	Quantity.	Cost.	Quantity.	Cost.
		£. s. d.		£. s. d.
Bread. lbs.	79 $\frac{3}{4}$	0 15 9	13,280	135 18 2
Rice lbs.	. . .	. . .	3,776	29 2 7
Meat lbs.	. . .	. . .	411	8 11 3
Ox-heads. No.	. . .	. . .	60	5 0 0
Potatoes stones.	870 $\frac{1}{2}$	14 10 2	7,943	125 16 11
Oatmeal lbs.	1,047 $\frac{1}{4}$	6 6 10	35,840	216 0 0
New milk qts.	. . .	. . .	12,056	75 7 0
Butter-milk qts.	189	0 8 6 $\frac{1}{2}$	55,871	126 8 7 $\frac{1}{4}$
Salt lbs.	16	0 0 2	3,350	2 2 6
Tea ozs.	32 $\frac{3}{4}$	0 8 10 $\frac{3}{4}$	1,024	14 10 6
Sugar ozs.	207	0 9 8	5,208	10 3 0
Butter lbs.	. . .	. . .	44	1 18 6
Molasses ozs.	. . .	. . .	5,792	4 10 6
Ale . . . . .	. . .	. . .	. . .	2 3 4
Total provisions . . .	. . .	23 0 0 $\frac{1}{4}$	. . .	757 12 10 $\frac{1}{4}$
NECESSARIES:—				
Coals. cwts.	1,217 $\frac{1}{2}$	54 15 9	1,110	49 19 0
Candles lbs.	. . .	. . .	168	4 7 6
Soap lbs.	423	6 13 5	1,120	17 15 0
Straw cwts.	. . .	. . .	141	10 18 0
Bog-wood loads.	. . .	. . .	2	0 12 6
Coke lbs.	. . .	. . .	1,680	0 17 6
Total necessities . . .	. . .	61 9 2	. . .	84 9 6
Ditto provisions. . . .	. . .	23 3 0 $\frac{1}{4}$	. . .	757 12 10 $\frac{1}{4}$
Ditto provisions and } necessaries . . . }	. . .	84 9 2 $\frac{1}{2}$	. . .	842 2 4 $\frac{1}{4}$
Total on hand 27th March . . .	. . .	84 9 2 $\frac{1}{4}$	. . .	. . .
Ditto received . . . . .	. . .	842 2 4 $\frac{1}{4}$	. . .	. . .
Total consumed . . . . .	. . .	. . .	. . .	. . .
Ditto on hand 2nd Oct. 1841.	. . .	. . .	. . .	. . .
Grand Total . . . . .	. . .	926 11 6 $\frac{1}{2}$	. . .	. . .

consumed during Half-year ended the 2nd of October, 1841, their Cost, Contract Price.

Consumed during the Half-year.		On hand at the Close of the Half-year.		Average Contract Price.
Quantity.	Cost.	Quantity.	Cost.	
	£. s. d.		£. s. d.	
13,359 $\frac{3}{4}$	136 13 11	.	.	2 $\frac{3}{4}$ d. per lb.
3,112 $\frac{2}{3}$	24 6 3 $\frac{3}{4}$	664 $\frac{1}{8}$	4 16 3 $\frac{1}{4}$	17s. 4 $\frac{1}{2}$ d. per cwt.
393	8 3 9	18	0 7 6	5d. per lb.
59	4 18 4	1	0 1 8	1s. 8d. each.
8,659 $\frac{3}{4}$	138 8 9 $\frac{1}{4}$	153 $\frac{1}{4}$	1 18 3 $\frac{3}{4}$	34 $\frac{2}{3}$ d. per stone.
35,803 $\frac{3}{4}$	215 16 3 $\frac{1}{4}$	1,083 $\frac{1}{4}$	6 10 6 $\frac{3}{4}$	13s. 6d. per cwt.
12,056	75 7 0	.	.	6d. per gallon
56,027 $\frac{2}{3}$	126 15 4 $\frac{3}{4}$	32 $\frac{1}{3}$	0 1 9	10 $\frac{8}{9}$ d. per score of 20 quarts.
2,958	1 17 6 $\frac{1}{4}$	408	0 5 1 $\frac{3}{4}$	1s. 5d. per cwt.
942 $\frac{3}{4}$	13 6 1 $\frac{3}{4}$	114	1 13 3	4s. 6d. per lb.
4,555	9 2 0	860	1 10 8	8s. 6d. per stone.
42	1 16 9	2	0 1 9	10 $\frac{1}{2}$ d. per lb.
4,440 $\frac{1}{2}$	3 9 4 $\frac{1}{2}$	1,351 $\frac{1}{2}$	1 1 1 $\frac{1}{2}$	28s. per cwt.
.	2 2 0	.	0 1 4	
.	762 3 6 $\frac{1}{2}$	.	18 9 4	
2,159 $\frac{1}{2}$	97 3 6 $\frac{1}{2}$	163	7 11 2 $\frac{1}{2}$	13s. per ton.
156	4 1 3	12	0 6 3	6s. 3d. per dozen lbs.
1,381	21 16 11 $\frac{1}{4}$	162 $\frac{1}{2}$	2 11 5 $\frac{3}{4}$	35s. 6d. per cwt.
141	10 18 0	.	.	29s. 6d. per ton.
2	0 12 6	.	.	6s. 3d. per load.
548	0 5 8 $\frac{1}{2}$	1,132	0 11 9 $\frac{1}{2}$	1s. 2d. per cwt.
.	134 17 11 $\frac{1}{4}$	.	11 0 8 $\frac{3}{4}$	
.	762 3 6 $\frac{1}{2}$	.	18 9 4	
.	897 1 5 $\frac{3}{4}$	.	29 10 0 $\frac{3}{4}$	
.	.	.	.	
.	.	.	.	
.	897 1 5 $\frac{3}{4}$.	.	
.	29 10 0 $\frac{3}{4}$.	.	
.	926 11 6 $\frac{1}{2}$.	.	

LONDONDERRY UNION.—State of the Workhouse, Saturday, 2nd October, 1841.

Distribution.	Above 13.		Under 13.		Under 2	Total.
	Men.	Women.	Boys.	Girls.	Infants.	
Wholly disabled, bedridden	7	19	..	..	..	26
„ sitting up	21	8	..	..	..	29
Nurses in infirm wards	..	2	..	..	..	2
Ward-men in ditto	..	..	..	..	..	..
In kitchen	..	6	..	..	..	6
In laundry	..	12	..	..	..	12
Spinning wool	..	2	..	..	..	2
„ yarn	..	10	..	..	..	10
Carding wool	..	3	..	..	..	3
Knitting	..	6	..	..	..	6
Sewing	..	3	..	..	..	3
Carpenters	1	..	1	..	..	2
Shoemakers	2	1	2	2	..	7
Weavers	..	..	..	..	..	..
Breaking Stones	7	..	..	..	..	7
Spade-work	9	..	..	..	..	9
Pumping	2	..	..	..	..	2
Cleaning dining-halls, &c.	..	4	..	..	..	4
Cleaning yards, and other work.	9	14	..	..	..	23
Sick in infirmary	10	11	6	5	..	32
Nurses in ditto	..	4	..	..	..	4
Idiots	8	16	1	..	..	25
Idiots' attendants	..	2	..	..	..	2
In school-rooms	2	2	40	52	..	96
In nursery	..	7	1	5	12	25
Attending officers	..	2	..	..	..	2
Washing yarn	2	..	..	..	..	2
Total	80	134	51	64	12	341

Remained at the close of last week	348
Admitted during the week	3
Born during the week	..

Total	351
-------	-----

Discharged	8
------------	---

Died	2
------	---

	10
--	----

Remaining	341
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Work performed:—

Men's shoes made	5 pairs
Women's ditto	2 „
Shoes repaired	2 „
Yarn spun	29 hanks
Wool ditto	8 lbs.
Stockings knit	.. pairs
Socks ditto	15 „
Stones broken	2 tons
Petticoats knit	1
Boy's trousers lined	12 pairs
Pieces mended	50

X.—REPORT on the AUDIT of the ACCOUNTS of the OMAGH UNION, to Lady-Day, 1842.—By the Hon. CHARLES S. CLEMENTS, *Assistant Commissioner and Auditor.*

GENTLEMEN,

Omagh, April 30, 1842.

HAVING completed the first audit of your Union accounts, it will no doubt be gratifying to you to receive some explanation of them in addition to the abstracts prepared under the order of the Poor Law Commissioners.

The periods prescribed for closing the accounts are the 25th of March and 29th of September in each year ; but the workhouse having been opened on the 24th of August last, it was deemed unnecessary to close the accounts for that half year ; the charges therefore exhibited in the abstracts now before you embrace the general expenditure of the Union since its formation in May, 1839, including a period of seven months since the workhouse has been open.

Of the two abstracts prepared under the order of the Commissioners, the first refers to the numbers and classification of paupers relieved, the second relates wholly to the finances of the Union. My duties as auditor render me responsible for the correctness of both these abstracts ; and I propose, while explaining the nature of each, to offer to you such observations as the particulars contained in them, and my knowledge of various circumstances connected with the working of the law in your Union suggest.

The abstract showing the number of paupers relieved deserves attentive examination. It exhibits, in one view, the different classes of persons received into the house from each electoral division, and will thus enable you to form an estimate of the extent of relief administered, locally as well as generally, throughout the Union. I would call your especial attention to the numbers exhibited in the 2nd and 5th classes of this abstract ; the former comprising children deserted by both parents, and the latter, women whose husbands have deserted them, with their children. Of both these classes many have already left the house, but there are still remaining no less than 18 women entered on the register as having been deserted by their husbands, with 56 children dependent on them, and 13 children deserted by both parents, comprising in the whole 87 persons. It is a question worthy of examination whether there are not in addition many other deserted children who are registered as orphans, and women who are registered as widows.

Of the deserted women there are doubtless many whose husbands have really abandoned them and gone to America ; but I have reason to believe that several others are still in the country, and might be apprehended if active measures were taken for the purpose. I call your attention the more particularly to this point, because I believe there are many amongst you who do not see the necessity for an active pursuit of such offenders. You judge by your knowledge of the poverty of the individuals of their inability to maintain themselves and their families out of the house, and think therefore that it is a saving to the electoral division which maintains the family not to have the additional burden of supporting the husband.

Upon this I will observe, that the law rendering the husband wholly

responsible for the maintenance of his wife and children, has been framed upon the ample experience derived from the administration of relief to the poor in England, where an attempt was made to relieve not only *destitution*, but *poverty also*; in which attempt the whole rental of the land was in some places exhausted, and nothing but disappointment and extreme distress was the result. This arose from an endeavour to decide when a man could maintain his family by his own independent exertions, and when it was necessary to afford him assistance from the public purse. The consequence was, that almost every labourer became partly, and many wholly, dependent on the poor-rate for support; and the young men, finding that those with families received the larger allowance, married early in order thereby to increase their means.

Here there would not fail to be the same result, if facilities were afforded to the labouring poor to send their families into the house, while they themselves remained out. If the workhouse were sufficiently large to contain them, you would in a short time find the majority of labourers sending their families in periodically, just as the great majority in England became dependent on the rates for support. The abuses in England were the cause of the passing the Poor Law Amendment Act. Now, the labourer, if unable to maintain himself and family by his own independent exertions, is obliged to seek relief in the workhouse, or, in other words, he can no longer be maintained partly by the public and partly by his own exertions, he must depend wholly on the one or other source for support; and if on the one, he must go into the workhouse, where alone it can be ascertained that he is really in no way benefited by the other. This is found by experience to be the only guarantee that the public can have against deception. When in the workhouse he cannot, of course, desire to remain there, where he gets nothing but mere subsistence for his labour, and is at the end of the week in no better position than he was at the beginning. The farmers who contribute to his support there cannot wish him to remain where there is no return for his labour; he consequently finds employment, which enables him to maintain himself and family wholly independent of the public. During the time a man so circumstanced may have remained with his family in a workhouse, the cost of his maintenance may have been treble the allowance previously received by him for the maintenance, in part, of his family; but this allowance had been continual, and the number of families receiving it had always been on the increase, whereas now the allowance being discontinued to all, the public are wholly relieved from the burden by the temporary outlay of maintaining some in a workhouse for a time at a far greater cost than had been previously incurred for them individually.

Here, though there has been till lately no relief administered by enactment of the legislature, yet the contribution to the beggars tends to the same result as the system of relief which had been pursued in England. The contribution has been levied far more remorselessly than any rate by a collector, and the public have suffered from its misapplication just as they suffered in England from the misapplication of the rate. With respect to the remorselessness of the levy, I need only observe that it has been wrung from the needy in a far greater proportion than from those best able to pay it, and by the sturdy beggar in a far greater

proportion than by the really destitute. It is undoubted that numbers of the labouring poor send their families to beg as a means of supporting them. It is also undoubted that these numbers have been continually on the increase. The workhouses have been established with a view to put a stop to this wholesale system of begging, which has every year been contributing more and more to the demoralization of the country, just in the same manner and by the same means that the wholesale system of relief in England contributed to demoralization there. You may perhaps think that the cases are not parallel; that there relief was administered in an acceptable form, so that the labouring population, finding gradually that the idle got as much as the industrious, began by degrees to adopt improvident and careless habits. But is not relief obtained by mendicancy received in an acceptable form? Does not the beggar live better than the labourer? Unfortunately, an instance is scarcely ever known of a family abandoning this horrid trade after once resorting to it. It will be said that beggars are despised, and that this will prevent their increase. The beggar has never been so despised here as was the parish pauper in England but a very few years back, yet all this feeling was overcome because the pauper lived better, and at less trouble than the independent labourer; and the same cause will produce the same effect in the one country as in the other.

It follows, then, that inasmuch as to receive the family of a labourer into the workhouse without actively pursuing him will tend to encourage the practice, and as such a practice would tend to establish the very evil in a new form which has already existed through that of mendicancy, it cannot be otherwise than of the first importance to adopt a different course. I will observe, that the men who have been in the habit of sending out their families to beg, will have no objection to sending them into the workhouse for a season. On the contrary, they will soon, for the sake of their children, very much prefer it, for there the children will be well educated and taken care of, whereas in begging through the country they are certain to acquire bad and immoral habits, and to receive no education. Knowing the sacrifices that the poorest of our peasantry will so worthily make to have their children educated, could it be supposed that they would not use every device, if permitted, to get their children into the workhouse? The poor man could have no more objection to sending his child to the workhouse to be educated than the rich man to send his to school. The latter is in the habit of bringing his child home occasionally for the holidays; the former might do the same by stealth.

Hoping that I have convinced you of the necessity for adopting a new course, I append a Return, extracted from the register, of the names of the women still remaining in the house with their children, who have been deserted by their husbands, and of the children still remaining who have been deserted by both parents. Into the cases of the many of both these classes who have lately left the house, it is unnecessary now to enter, further than to express an earnest hope that if they return again, you will cause strict inquiries to be made for those who have deserted them; but I would strongly urge you to take immediate proceedings with respect to the cases which I have returned as now in the house, and to examine the register and relief list with a view

to ascertain whether there are not others entered, as I have already stated, either as orphans or widows, who are in reality deserted by those liable to support them. You may rest assured, that where you countenance the maintenance of one family, on the ground that you know the head cannot support it, and that, therefore, by permitting him to remain out, there is a saving to the extent of his maintenance, you entail the expense of the support of many others who come in under precisely the same circumstances. The Guardians of other Unions are so convinced of this, that they make every exertion to discover such offenders. This has been productive of the best results, and I know an instance of the discovery and punishment of one man, causing no less than seven women (some of them registered as "widows"), with their families, to leave the house immediately. Many Boards of Guardians have taken the trouble to ascertain the residence of men who have left their families long since and settled in Scotland, and have sent over and had them arrested. You may rely upon it that the money so spent will cause a saving in the end.

[See Table, p. 523.]

The next point to which I wish to draw your attention is the proceedings adopted in many electoral divisions, where it has been determined, as it is called, "to maintain their own poor," that is, to make arrangements for their support within the division in order to save the charge to which they would be liable were they to be received into the workhouse.

The objection to this course is, that it tends to perpetuate all the evils of mendicancy, with its attendant frauds, to which I have already adverted, and for the suppression of which the workhouses have been erected. There is nothing more certain than that a country cannot flourish where mendicancy is suffered to prevail to a great extent.

The mode of proceeding generally adopted where it is determined "to maintain their own poor," is to hold a meeting of ratepayers, where a list of the poor is made out, and badges are issued for them, while a sort of arrangement is made as to the contributions to be given in each portion of the division towards the support of the persons so badged. But nothing is, and nothing can be, done to prevent the persons badged from going into other districts besides those which have been allotted to them, and in fact they always must and will do so in a very short time after the arrangement has been made; for all experience tells us that voluntary contributions arranged according to the means of each individual (and they naturally are always so arranged) never continue, because all people will not consent voluntarily to contribute according to their means. Thus the poor soon find that they must continue as heretofore to depend for support on those who from sympathy or fear will "help" them, and they spread themselves about accordingly, so that the inhabitants of neighbouring electoral divisions are burdened with the double tax of "helping" the strange beggar at their doors, while they support those for whom they are justly liable in a workhouse.

But even were this system not open to the objection I have just stated, it is liable to this, that there is no security, nay, there is almost a certainty, that the people of the division will not so adopt and badge

RETURN of WOMEN deserted by their Husbands, with their Children, and of Children deserted by both Parents.

No. in Registry.	Name.	Electoral Divisions and Townland in which resident.	No. of Family in Workhouse.
24	Susan Maynes, deserted by Husband .	Omagh, Lisnamallard	3
100	Mary Dogherty, ditto .	„ Omagh . .	4
281	Catherine Dunbar, ditto .	„ Omagh . .	5
620	Elizabeth Hagerty, ditto .	„ Creevnagh .	5
698	Mary Ann M'Alnum, ditto .	„ Carnabracken	3
230	Thomas Hall, } Deserted by Mothers	„	1
667	John O'Brien, } who are in Belfast,	„	2
668	Mary O'Brien, } and could easily be	„	
	found.	„	
534	Mary Bell, deserted by Husband . .	Mountjoy Forest East, Carnony.	3
564	Jane M'Gonagle, ditto . .	Mountjoy Forest West, Lisnacreight.	5
136	Jane Donnelly, ditto . .	Dunbreen, Teercur .	7
716	Mary Smith, ditto . .	„ Tattynure.	3
560	Francis Gallagher, a child—mother married to Michael M'Anulty, living in Omagh, who is liable for the desertion	Killyclogher . . .	1
130	Margaret M'Donald, deserted by Husband	Camowen, Arvalee .	3
153	Elizabeth Downey, ditto .	„ Donaghanie	2
383	Elizabeth Little, ditto .	„ Garvaghy.	3
421	Margaret M'Elmurry ditto .	„ Galbally .	3
451	Ann Campbell, ditto .	„ Camowen.	4
604	Sarah Donelly, ditto .	Beeragh, Beeragh .	3
609	Elizabeth Wason ditto .	Mullaghern, Cloghog	7
382	Thomas Moran, a deserted child . .	„ Deer Park	1
505	Margaret M'Bride, deserted by Husband	Clanabogan . . .	4
249	Margaret M' Golrick, ditto .	„ Tattykeel	7
655	} M'Farlands, deserted by Father . .	Loughmuck, Dunwish	4
656			
657			
658			
582	} M'Conoways, deserted by Father . .	„	4
583			
584			
585			
		Total . .	87

all the poor for whom they are justly liable. In administering relief there is nothing so difficult as to decide in some complex cases to what particular electoral division a pauper should be charged; but at the Board of Guardians there is naturally a majority of unbiassed judges, whereas at the meetings in electoral divisions held for the purpose of badging the poor, those who are supposed to belong to some other locality will be simply refused a badge, though they might, and would, in all probability, receive a similar refusal elsewhere.

It is to guard against such cases of extreme hardship, which I know to have occurred, and to protect the electoral divisions where the people do not attempt to defeat the law, that I would recommend you to take

measures to let the people know that you are prepared to admit all applicants who come before you, subject to the limitations as to families provided by law.

I will proceed now to the explanation of the second abstract, relating to the finances of the Union. On one side of the abstract is exhibited the amount at which the property in each electoral division is rated, the amount of rate thereon, the amount which has been, and the amount remaining to be collected. On the other side is shown, besides the money thus obtained by rate, the amount of receipts, if any, from other sources, such as the repayment of relief by way of loan, or receipts from pensioners for the maintenance of their families. It will be perceived that there have been two receipts of this latter description. Next is set forth the charges made against each electoral division for the maintenance of paupers, for the proportion of the establishment charges, and for election and other expenses, such as the burial of paupers, &c., and finally the balance in favour of or against each division.

In the first abstract is contained, besides the names of the different Union officers and the amounts of their respective salaries, a statement of the average weekly cost per head for food and clothing of each pauper. This amount is obtained in respect of food, by dividing the cost of the provisions and necessaries consumed by the collective number of days of which there have been paupers in the house. The charge for clothing is determined by an estimate of the wear and tear of the articles in use. A quantity of clothing and bedding has been procured, sufficient for the full number of paupers that the house is calculated to contain, the cost of which amounts to 891*l.* 10*s.* 7*d.* Of this a portion has not, of course, been taken into wear at all, as the house has not been full. It has been calculated that on an average the bedding will last from three to four years, and the clothing from eighteen months to two years, and thus a proportion of the cost price of the articles that have been in wear, taken according to their estimated duration, being brought into one sum, has been divided, as in the case of food, by the collective number of days of which there have been paupers in the house, which gives a per head per day charge for each pauper. This charge is then carried against each electoral division, according to the number of paupers and the number of days that each has been in the house.

The charge for food embraces the cost of all necessaries, such as coals, candles, soap, straw, &c. In the article of coals there has been a great expenditure. This must always be expected on the first occupation of any newly-built house, but especially a workhouse, where so many people are suddenly collected together, and being without any organization, are often guilty of waste, in a manner which would be punished afterwards, but in a newly-built and newly-organized house, where the responsibility of different people has not been established, this cannot be done. In the article of buttermilk, the high amount of the contract has contributed materially to increase the expense of maintenance; the price, which is 1*s.* 6*d.* for every 20 quarts, being one-third more than might reasonably be expected, and for which contracts are on the average obtained elsewhere. The total cost of provisions and necessaries consumed amounts to 978*l.* 0*s.* 9*d.* The charge of 3*d.* per head per day for each pauper amounts to 988*l.* 1*s.* which leaves

a balance of 10*l.* 0*s.* 3*d.* to be carried to the credit of the account for the present half year. The estimated cost of the wear and tear of clothing amounts to 164*l.* 13*s.* 6*d.* The charge of $\frac{1}{2}$ *d.* per head per day for each pauper exactly meets this amount, and the two charges, though carried out separately in the ledger, being in the abstract added together, amount, as will appear, to 1152*l.* 14*s.* 6*d.* It is necessary to observe that the charge of 164*l.* 13*s.* 6*d.* for clothing, deducted from 891*l.* 10*s.* 7*d.*, the cost of the supply in the house, leaves a balance of 726*l.* 17*s.* 1*d.*, for which there is no corresponding charge yet made against the electoral divisions. This balance is, I conceive, equal to the value of the stock in hand; but I draw your attention to it, to explain the reason for the credits exhibited in the abstract not agreeing with the sum actually in the hands of the treasurer.

The charge for the establishment is like that for maintenance, but to a far greater extent higher than may be anticipated in future. In this charge is included the general expenses for two elections of Guardians, the salary of the clerk from the formation of the Union, the greater portion of the expense of the valuation, and of the furnishing and fitting-up of the workhouse, and providing it with the necessary utensils. None of these expenses can in future be incurred in anything like so great a proportion in any one half-year.

For your satisfaction I have extracted the different bills, and made the following Abstract, showing the different heads of expenditure included in the charge for the establishment:—

	£.	s.	d.
Salary of returning officer for the two years, and other expenses of election of Guardians, chargeable on the Union at large.	34	15	7
Clerk's salary since formation of Union	100	0	0
Valuation expenses	252	15	8
Advertising, printing, books, stationery, postage, &c.	71	15	0
Making out collecting books	7	10	0
School books	29	18	2
Furniture	251	11	10 $\frac{1}{2}$
Utensils	132	7	3 $\frac{3}{4}$
Medicines	18	18	9
Hospital and surgery requisites	15	18	2
Maintenance of officers in workhouse before regularly opened.	18	16	0
Officers' salaries	28	18	1
Porter's clothing	2	6	5
Plumber	1	0	0
Sundry repairs of locks, keys, &c.	3	10	1
Stones and sand	6	10	10
Sundry incidental expenses	48	5	0
Insurance	6	17	3
Interest	26	9	4
	1058	3	61 $\frac{1}{4}$
Balance to be carried to next half-year	11	18	2 $\frac{1}{2}$
	£1070	1	81 $\frac{1}{4}$

The charge for the establishment is, you are aware, borne by each electoral division according to its valuation; accordingly 3 $\frac{3}{4}$ *d.* per pound on the valuation of each electoral division produces 1070*l.* 1*s.* 8 $\frac{1}{4}$ *d.*, which being more by 11*l.* 18*s.* 2*d.* than the actual outlay, the balance goes to the credit of the account for the present half-year.

Having thus given you an explanation of the abstract, and of the different accounts from which it has been taken, I would beg of you to examine them attentively, when I am sure you will be convinced that there is every reason to look with confidence to the future expenditure of the Union. It is clear that to prepare a valuation of so large a Union, to defray the ordinary and current expenses attendant on your proceedings for very nearly three years, and to supply such an establishment as a workhouse, with every requisite of clothing and utensils, and with a great portion of the furniture, requires a considerable outlay. Persons not taking these things into consideration may feel apprehensive of the burden likely to be created, when they hear that so much of the first rate has been expended; but if they consider these points, and calculate what the future expenditure is likely to be, they will, I have no doubt, take a more favourable view, and look with confidence to the result.

I have the honour, &c.,

CHARLES S. CLEMENTS,

To

Assistant Poor Law Commissioner and Auditor.

*The Chairman and Board of Guardians
of the Omagh Union.*

XI.—REPORT on the AUDIT of the ACCOUNTS of the CLONMEL UNION, to 29th Sept., 1841.—By JOHN O'DONOGHUE, Esq., *Assistant Commissioner and Auditor.*

GENTLEMEN,

Kilkenny, 30th December, 1841.

HAVING been appointed, by an Order of the Poor Law Commissioners, bearing date the 11th of November, 1841, auditor for the Union of Clonmel, I beg leave, for the information of your Board, to state that on the 23rd of the same month I entered on the discharge of the duties thus confided to me. These occupied a period of three days, and I proceed to lay the result before you.

The Order of the Commissioners for the government of the workhouse, and for keeping and auditing the Union accounts, requiring that abstracts of these and of the number of paupers relieved, and other particulars relating thereto, should be kept in prescribed forms, it may be advisable to offer some explanation as to their nature and object. This I purpose to do, referring you to the abstracts themselves, copies of which are required to be furnished to every member of your Board, for further information.

The first of these abstracts, Form 4, exhibits a tabular view in detail of the number of paupers relieved in the workhouse for the period comprised between the 1st of January (the date of declaration of the Union workhouse) and the 29th of September of the current year. This is compiled from the weekly relief lists and the register, and shows the numbers charged to each of the electoral divisions of the Union, while at foot appear the numbers charged to the Union at large, being those who have not been stated in the register to have been *resident* within any particular electoral division, agreeably to the 44th section of the Irish Poor Relief Act. The total of such persons so charged to the Union at large, together with those chargeable to the several electoral divisions, amounting to 998, should correspond with

the number in the register, which is, however, 1003. This discrepancy is accounted for by the fact that some paupers seeking the benefit of the institution have, after admission and the entry of their names on the register, declined to accept of the relief sought. I notice the discrepancy for the purpose of stating the reasons offered in explanation.

In this abstract will also be found the average weekly cost per head for feeding and clothing the inmates. This is as follows:—

					<i>s.</i>	<i>d.</i>
For food	.	.	.	.	1	4 $\frac{3}{4}$
Clothing	.	.	.	.	0	3 $\frac{1}{4}$
Total					1	8

This, supposing the workhouse to be full, would amount to 2600*l.* per annum for the support of 600 inmates, the number for which the house has been prepared, while the rate at 5*d.* for each half-year on the net annual value of the property rated to the relief of the poor would produce a sum, *per annum*, of 3762*l.*, showing that while the price of provisions remains tolerably steady, the funds of the Union are adequate to the demands likely to be made on them.

The names, offices, and salaries of the respective Union officers are also exhibited in this abstract. The salaries amount to a sum of 332*l.*, being about one-sixth of the total income of the Union, as stated in the 7th column of the abstract, Form *b*, wherein it is set down as 1957*l.* 18*s.* 9*d.* Of this sum, however, 100*l.* has been the produce of a grand jury presentment, which will not be any more available. Taking, however, the sum above mentioned as the *annual* income at the rate of 5*d.* in the pound, and which appears to be about 3762*l.*, and comparing therewith the salaries of the workhouse officers, it will appear that these latter do not amount to one-eleventh part of the year's income, leaving the great bulk of the Union income available for the beneficent purpose to which it was intended by the legislature, and which I am sure your best exertions will be directed to attain.

I cannot conclude my notice of the entries contained in this abstract without offering you my congratulations on that part of it which shows the number of deaths which have taken place in a period of nine months. These are 46, the admissions being 998, that is, a rate of mortality less than five per cent. When the misery and destitution is considered of those for whose relief the legislature has interfered, the foregoing statement cannot but reflect great credit on those gentlemen by whom the Irish Poor Relief Act is administered in the Union of Clonmel. It affords me the greatest satisfaction to be enabled to lay such results of your administration before the Commissioners and the public at large.

The abstract, Form 5 *a*, exhibits the net annual value of each electoral division, with the amount of rate computed thereon at 5*d.* in the pound, together with the amount of rate collected, and the balances of rate uncollected, in each such division of the Union. It will be seen at foot thereof that the net annual value of the whole Union amounts to 90,299*l.* 19*s.* 11 $\frac{1}{2}$ *d.*

	£.	s.	d.
Rate thereon at 5 <i>d.</i> in the pound	1,881	3	1
Of which was collected on the 29th of September, 1841	1,811	13	9
Leaving an uncollected balance of	£69	9	4

Of this *deficit* the greater part occurs in the electoral division of Clonmel, amounting to 46*l.* 19*s.* 6*d.*, and is thus accounted for :—

	£.	s.	d.
1. Rate on public buildings	12	11	3 $\frac{3}{4}$
2. Ditto on houses unoccupied when rate was made	12	16	10 $\frac{1}{2}$
3. Ditto on houses unoccupied <i>after</i> rate was made	7	6	10 $\frac{1}{2}$
4. Ditto on houses down since	2	17	2 $\frac{3}{4}$
5. Ditto on tenements not found by collector	3	6	9 $\frac{3}{4}$
6. Ditto on pauper tenements	3	16	8
7. Ditto recoverable	3	4	8 $\frac{1}{2}$
8. Ditto fractions of 1 <i>d.</i> , not exceeding $\frac{1}{4}$ <i>d.</i>	0	19	0 $\frac{1}{4}$
Total	£46	19	6

The balance of the *deficit*, namely, 22*l.* 9*s.* 10*d.*, will be found to be the sum uncollected in the rural electoral divisions of the Union. In those of Templetny, Lisronagh, Killaloe, and Rathgormack, respectively, the arrears are under 1*l.* each. With respect, however, to the arrears in the Clonmel division, some remarks appear necessary. In the item No. 1 of the above list, it is doubtful, in the present state of the law, whether any rate can be obtained. At the instance of your Board, the Poor Law Commissioners obtained the opinion of the late Solicitor-General as to the liability of the landlords of such hereditaments, and that learned gentleman was of opinion that, however equitable the liability of the landlord may be, the legislature had omitted to make provision for such cases. The point is of general importance, and, if this construction be right, can only be remedied by the interposition of the legislature.

The cases under the head No. 2, do not appear to have come within the application of the 71st section, and, as there was no occupier, should not have been rated at all until occupancy should have taken place.

With respect to the arrears under head No. 3, it should seem that want of occupancy, subsequent to the rate being made, does not amount to a ground of exemption if the tenements were occupied and rated at any one time. In the concluding part of the 71st section it is distinctly stated that the rate shall be recoverable from succeeding occupiers on the default of the person first rated. The law thus imposes the obligation on the succeeding occupier of paying the rate, and it imposes on him, for the benefit of the public, the duty of vigilance, should he be indisposed to exert this quality in his own behalf.

As to the arrears stated in Nos. 4 and 5, the collectors should be made to note accurately what tenements are ruinous, and in what localities

those houses are supposed to exist which they cannot find. Indeed, I think a reference should be had by them to the valuers whose entries they copy into their rate-collecting books.

Referring to the class of arrears in No. 6, the 72nd section of the Act of Parliament was framed with the view of meeting such and the like cases by enabling the landlord of such tenants to undertake the payment of the rate on condition of receiving a rebate of 10 per cent.

This arrangement would be desirable, but it can be accomplished only by the written consent of parties, a consent, too, requiring the sanction of the Board of Guardians.

The arrears under the eighth head seem inevitable. It might be judicious for the future to omit any lesser fraction of one penny than the half in calculating the rate.

On the whole, it would seem that the items Nos. 3 and 7 are the part of the deficiency (amounting together to 10*l.* 1*l.* 7*d.*) which might, by diligence, have been recovered. It is, nevertheless, creditable to the rate-payers of the division that only such a small sum remained unpaid out of 803*l.* 17*s.* 1*d.*, the total amount of rate payable.

The second part of the abstract now under consideration, namely, 5 *b*, shows the receipts and expenditure on account of each electoral division. With respect to the receipts, the principal source of income must obviously be considered that of the poor rate itself. A column is prepared in this part of the abstract for the insertion of any repayments of relief by way of loan, and in relation to this, it may not be amiss to inform you that the legislature has created certain liabilities which you will find enumerated in the 54th, 56th, and 57th sections of the Poor Law Act, to which I beg to direct your serious attention, as cases may arise in which relief may have been afforded by your Board to the destitute relatives of persons able to support them, or at least to contribute to their support, which it is only justice to the rate-payers should be, when possible, refunded. It does not appear that up to the 29th of September any receipts have been made available from this source. Under the head of "Other Receipts" is distributed, among the electoral divisions, a sum of 146*l.* 5*s.*, being the amount of the presentment of 100*l.* made by the grand jury before, but payable after, the declaration of the workhouse, and a sum of 46*l.* 5*s.* received for offal.

The other part of this abstract, Form 5 *b*, contains, under three heads, the particulars of the expenditure of each electoral division. These are,—

1. Clothing and maintenance of paupers, including those chargeable to the Union at large.
2. Establishment charges.
3. Valuation, law, and other expenses.

With reference to the first of these heads, the Board of Guardians is obliged, by the 44th section of the Act, to compute and charge against each electoral division the cost of relief afforded to such paupers as shall be stated in the register to have been resident in each electoral division.

This computation is made by reference to the Weekly Relief List and Abstract, Forms 10 *a*, and 10 *b*, and the Provision Check Account, Form 11. From these will appear how many days each pauper has been in the workhouse, and the consequent liability of each electoral

division. In this first column is also included against each electoral division the proportion which it is liable to bear of the clothing and maintenance of those paupers who are not stated in the Register to belong to any particular division, calculated on the principle by which other establishment charges are computed, namely, the *net annual value* or *rate* of each electoral division. It is my duty to state that, to the vigilance of your Finance Committee is to be attributed the detection of an error inadvertently committed by your clerk, a very meritorious officer, in computing the liability of each division under this head of charge, by which the rural divisions were to some extent overcharged, but which has been since rectified, and the proper liability computed and included under this head. I have satisfied myself that the other average computations made by the officer are correct, and when it is considered that his computations were made without the assistance of a ready-reckoner, some idea of the labour undergone by him may be formed. Indeed I consider that it would be advisable that a copy of the Union Ready-reckoner, which I possess, should be procured for the use of the Board of Guardians, as it would greatly facilitate computation and save much time and trouble.

Under the second head of expenditure are included the salaries of officers, the cost of fittings, furniture, bedding, &c., computed and charged to the electoral divisions in proportion to the net annual value of their respective properties. It is obvious that this is a head of expense more liable to diminution than increase, as it is for the supply of articles of a description not likely to require immediate renewal.

The third head of charge is for valuation, law, and other expenses. These, too, are items, particularly the first, which are not likely to arise to a similar amount for the future.

The last column of this part of the Abstract exhibits the balances against each electoral division. These, if we except that against the division of Clonmel, are not considerable. It is to be borne in mind, however, that the Board of Guardians having commenced the administration of relief on the first day of this year, have had to maintain the establishment for a period of nine months on a rate of *five-pence* in the pound. The Guardians, in the exercise of the extensive powers conferred on them by the 61st section of the Poor Law Act, might have made another rate within that period; but considering the expenses which would have been incurred in making out new rate-books and rate-collecting books, and taking into account the newness of the law, and the consequent inexperience of parties engaged in its administration, it was, under all circumstances, perhaps, the more advisable course to carry over the broken period intervening between the date of declaration of the workhouse and the 25th of March, the commencement of the Poor Law year, to the end of the 1st half-year, the 29th of September, to which the accounts are made up. This conjuncture of circumstances has, however, left the electoral divisions of the Union in debt to the treasurer, and rendered it necessary for your Board to make a rate of $7\frac{1}{2}d.$ in the pound to meet its engagements, an exigency not likely to occur again.

While on this subject, it is important that I should call your attention to the letter and spirit of the 52nd section of the Act. This emphatically and by negative terms prevents either the Commissioners or

Guardians from applying directly or indirectly, any money raised under the Authority of this Act to any purpose not expressly provided for by the Act. Taking this section in connexion with those authorizing the Guardians to borrow money and to charge the future rates with its repayment, and which are enumerated in the note to the 89th section of the Act, it will appear that no legal authority exists for borrowing money from your treasurer for the support of the poor of the Union, and that the only course open to you is, to make the estimate of probable expenditure pointed out in section 3, paragraph 7, of the Commissioners' Order regulating the meetings of your Board. This is a course dictated as well by prudence as by law; and there are not wanting, upon general principles, decisions showing the illegality of public officers anticipating by their expenditure the income of future years. But, however just these observations may in general appear, they are scarcely, if at all, necessary to be addressed to you, who have testified your approbation of the principle upon which they are founded, by making your *second* rate large enough to meet your expected liabilities. These, perhaps, can in no case be accurately estimated; and, accordingly, the paragraph in the Commissioners' Order, to which I have referred, provides, that in case the actual expense during any half-year shall exceed the estimated amount, the Guardians may provide for such deficiency by making a supplemental rate, or by providing for it in the estimate of the succeeding half-year. By virtue of the permission, thus of necessity given, I have felt bound (in the absence of any objections from the rate-payers) to allow the treasurer's charge for a small sum due for interest.

Before I conclude the consideration of the abstracts of your accounts and the disbursements, I beg to call your attention to what appears an irregularity in the mode of conducting business relating to contracts, and this is the non-production of invoices by the several contractors, or some of them at least. The course pointed out by the Commissioners for conducting this very important branch of Poor Law administration requires that the auditor should have before him for each transaction—

1. The Guardians' resolution in minute-book ordering the goods required for the workhouse.

2. The Order itself duly signed and countersigned, the clerk retaining the counterpart.

3. The invoice, which, when compared with the goods which it should accompany, should be signed by the master and given to the clerk.

4. The tradesman's or contractor's bill, which should always be accompanied with the order to supply; these, on comparison with the invoices, to be signed by the chairman of the Finance Committee on being found correct.

5. Resolution ordering payment, and

6. Receipt for same.

Of these documents I have found the invoices often wanting, and I am informed that in some cases it is not the course or practice of tradesmen to supply them. For instance, it is stated that the contractors for the supply of potatoes send them to the workhouse to be weighed, and, of course, can send no invoice with them. To obviate this difficulty I would recommend the adoption of a printed form of invoice, leaving

blanks for the nature and quality of the article to be supplied, which should be filled up by the master, and signed by the contractor or his servant. This could be done in all cases in which the contractors themselves had not furnished invoices, and it seems to be a necessary security in the dealings of the Board, affording the readiest means of checking the contractor's bill, and securing a proper examination of the quantity and quality of the goods supplied.

As connected with the abstracts of the Union accounts, I beg to state, that on comparing the treasurer's book with the credit receipts for rates lodged, I found a few irregularities, not however of a serious nature, as they have not led to any practical inconvenience. They are as follows:—

1. An entry of 7*l.* 11*s.* 1*d.* to the credit of the Clonmel electoral division, which should have been put to that of New Chapel.

2. A sum of 12*l.* 1*s.* 1*d.* entered to the credit of Killaloan, which should be only 1*l.* 18*s.* 5*d.*

3. A sum of 39*l.* 12*s.* 8*d.* is entered to the credit of Inislonaghty electoral division under date of 12th of March, 1841, while the credit receipt for same bears date 15th March, 1841. I am certain it is necessary only to draw the attention of the treasurer to these inadvertencies to prevent their future recurrence.

The several books required to be kept by the officers of the workhouse I have found correct. Some slight irregularities occurred in making the entries at the commencement of the administration of relief, which were necessarily attendant on transforming the House of Industry into the Union workhouse. These have been by degrees remedied, and are not likely to occur for the future.

While on this subject I desire to state that, in examining the abstract, Form 4, and the mode adopted to prepare and fill it up, I found that much labour would be obviated by having a book headed in some such manner as the Abstract itself, on reference to which the numbers and classes of paupers might be seen at any time. This might be kept for every week, and would greatly facilitate the preparation for the half-yearly audit, as well as enable the Board of Guardians to supply any information which might be required by the Legislature or the Government. I am indebted for the suggestions to my colleague, Mr. Hall, who has pressed the subject on the attention of the Dublin Boards, and whose abilities and experience are entitled to great consideration.

Having thus concluded such observations as appear to me necessary on the abstracts of the Union accounts, I feel much pleasure in informing your Board that I have found vouchers for every item of your expenditure from the formation of your Union to the 29th September last, the date to which the audit reaches. I cannot, upon the best consideration I have been able to afford to the subject, state that I was called on to exercise any of the powers conferred by the 95th section of the Act in disallowing or reducing any of the items of the several charges. This state of the accounts reflects great credit on the very efficient Finance Committee to whom you have intrusted the serious and important duty of examining into the details of your expenditure, and they are eminently entitled to the thanks of your Board.

I cannot conclude this Report without bearing testimony to the zeal and abilities of your clerk in the discharge of the duties pertaining to his office; and I beg leave to refer you to the books in his charge as the proof, if, indeed, any were wanted by you.

I have the honour, &c.,

JOHN O'DONOGHUE,

To Assistant Poor Law Commissioner and Auditor.
The Guardians of the Poor of the Clonmel Union.

XII.—REPORT on the AUDIT of the ACCOUNTS of the GOREY UNION, to Lady-day, 1842.—By RICHARD M. MUGGERIDGE, ESQ., Assistant Commissioner and Auditor.

GENTLEMEN,

Westmount, 30th April, 1842.

IN the exercise of my duty as Auditor of your Union, I have completed my examination and audit of the accounts and expenditure of the Union from the date of its declaration by the Poor Law Commissioners (14th December, 1839) to the 25th March in the present year; and I now purpose laying before you such an analysis of them as will, I trust, enable each member of the Board fully to comprehend, in the minutest particular, the application made of the funds collected as poor rate, and the special purposes and objects to which they have been applied; as well as the manner in which it has been attempted to carry out the provisions of the Irish Poor Relief Act in the Union of Gorey.

I deem such an exposition of your affairs as justly due to a Board of Guardians, who, by unceasing attention to and perseverance in the performance of their onerous duties, have evinced an ardent desire to give the most practical efficacy to the beneficent objects of the Legislature; and I hope such a course will not be without its advantage, as enabling each of you individually to explain in detail to the rate-payers, whose interests you represent, the mode in which you have performed the trust confided to you.

The first (and certainly a most judicious) step you appear to have adopted, has been the division of labour, assigning to almost every member of the Board, a particular field of duty.

The *Valuation Committee* take charge of the varied details of the superstructure on which the taxation of the Union is based, namely, the valuation of the property within it. It notes the increasing or decreasing value of the respective holdings, changes of occupancy or of ownership; the erection of new, and the destruction of old, buildings; deaths or removals; divisions and subdivisions of property, and the many alterations or changes, attention to which can alone make the valuation of your Union what the Legislature requires it should at all times be,—the net annual value of the rateable hereditaments “in their actual state.”

This difficult and delicate duty you appear to be performing in strict accordance with the letter of the law, by confining yourselves to inquiry and observation, and obtaining the best information practicable, and placing the results so obtained in the hands of your professional valuator. To the public confidence in your desire thus to do justice to all, may be mainly attributed the gratifying fact of your not having had a single appeal against your rate. I need hardly express the earnest

hope that you will persevere in a course which promises to be so eminently advantageous.

The *Finance Committee* not only inquire into and report on the solvency of all securities offered to the Board by officers, contractors, and others from whom security is required, but they audit and examine every account, however small, before such account is allowed to be brought before the general Board for payment by draft, or by disbursement from the petty cash account. These are compared with the Order Check-book or the minutes of the Guardians, and, when found accurate, are recommended to be discharged. When payment is actually made, such fact is also recorded in the Board's minutes. The cost and consumption of provisions and necessaries are also revised weekly by this Committee, as well as the various books of the respective officers at all connected with the Union expenditure. All motions involving outlay of money are invariably referred to the Committee for its report before final adjudication on by the Board of Guardians. I cannot overstate the sense I entertain of the value of this department of your Union executive.

The *Visiting Committee* control and regulate the internal economy of the workhouse. In addition to the performance of the catalogue of duties laid down for the especial guidance of this Committee by the regulations of the Poor Law Commissioners, they mark and suggest such repairs or alterations as may from time to time become necessary in such an extensive establishment; they see that the officers are each employed in their respective occupations; that order and regularity are maintained in all departments, and generally revise and report on all subjects connected with the efficiency of the institution, and the proper care and well-being of its inmates.

The *Education and Employment Committee*, as its title implies, take charge of all matters connected with the secular instruction and occupation of the paupers, their religious instruction being confided exclusively to their respective pastors. I anticipate great good from the exertions of this Committee, who, I am sure, will feel the deep responsibility of the office they have undertaken, and I trust in a short time to see a course of industrial instruction adopted in this house among the young, which, while it obviates the labours of idleness, will be the means of elevating its objects above their present condition of workhouse paupers, and of enabling them to maintain themselves by honest industry without its precincts. It cannot be too forcibly impressed on the minds of the Committee, and indeed of all engaged in the administration of the relief of the poor, that it will be looking for too much to expect any great or striking improvements in the morals or habits of those in advanced age. In many such cases, years of habitual mendicancy have formed and fixed the character too firmly to be likely to be materially influenced or operated upon, even by the best example, at the evening of life; but with the young, I am satisfied, we may confidently expect a blessing on careful and judicious exertions for their improvement. Our present very limited experience of what may be done in this respect in this country is, I think, already cheering and encouraging. Many dirty and disorderly habits among children have in numerous instances been cured and eradicated, and this rather by leading than by constraint, the poor children themselves appearing to feel and participate in the advantages of their improved condition.

Connected in some degree with this subject, however, is one which obviously may be made conducive to the interests of all classes in this country—the improvement of its agriculture. Whatever tends to impart additional strength and energy to the productive powers of the soil must be a national gain, and ought not to be regarded as benefiting only what is termed a class interest. I readily admit to the fullest extent, reasonably to be claimed, the advantage to the landlord, but I believe it to be indisputable that the correspondent advantage to the tenant must be in a larger ratio. All experience teaches us that the better a farm is cultivated the easier it is to pay the rent for it, because the proportion that rent bears to the produce of the land is never so high on the well as on the ill cultivated farm. Were it otherwise, the admirable husbandry of Scotland would long since have ruined the country, and the fertilized fields of England have proved but accelerators of her downfall.

The recommendations on this subject of the Royal Agricultural Improvement Society of Ireland, and of other high authorities, I find, with great satisfaction, have been carried out by your Board; and the Gorey Poor Law Union Agricultural Association, into which the North Wexford has merged, promises to be of the greatest advantage to the Union and its neighbourhood.

In the foregoing brief sketch I have endeavoured to draw an outline of the several duties assigned to the respective permanent committees of your Board, and of the manner in which they perform them. I may add, in conclusion of this part of the subject, that valuable as they have proved themselves to be, there has been no assumption of interference with the powers or authority of the Board of Guardians as a whole. The exertions of each committee are confined to inquiry, investigation, and suggestions; the Board at its weekly meetings approves, confirms, and acts upon them, or otherwise, as it may think best. It is, however, a most satisfactory evidence of their utility, that in almost every instance I have found their recommendations unanimously acquiesced in by the Board. I proceed to a review of the financial position of the Union at the period to which my audit extends, namely, the 25th March, 1842.

In the subjoined abstract is exhibited a tabular statement of the number of paupers who have received relief in the workhouse from the period of its opening, the 22nd January, to the 25th March last, arranged in classes according to age and sex, and specifying the electoral divisions to which each is chargeable. An inspection of this abstract will show the number relieved, and of what description, on account of any particular electoral division. The Register Book, Relief Lists, and Medical Returns, furnish the data from which this abstract is prepared. The electoral division to which a pauper is charged is taken from the statement of his residence as set down in the register under section 44 of the Irish Poor Relief Act, the register being filled up from the “Application and Report Book,” in which is entered at the time of admission the electoral division to which the pauper is properly chargeable, after due inquiry and investigation by the Board of Guardians. Where the pauper cannot be regarded as a resident of any particular division, he is charged to the Union at large, his cost being apportioned to the respective divisions.

TABLE,

FORM 4.—ABSTRACT, showing the Number of Paupers Relieved, the Number the Half-Year ended

Number of Paupers Relieved, as per Relief List										
Electoral Divisions.	Aged and Infirm, or permanently disabled.			Orphans and Destitute Children under 15.	Insane Persons, Lunatics, and Idiots.		Illegitimate Children under 15, with their Mothers.		Widows, and Women whose Husbands have deserted them, or are Transported, having a Child or Children under 15 dependent on them.	
	Adults.		Children under 15.		Males.	Females.	Mothers.	Children.	Mothers.	Children.
	Males.	Females.								
1. Gorey	6	3	..	..	1	1	..	..	2	5
2. Coolgreney . . .	..	2	..	..	..	..	..	..	..	..
3. Wingfield . . . .	..	..	..	1	..	..	1	2	1	3
4. Ballyellis	1	..	..	..	..	..	..	..	..	..
5. Rosmenogue . . .	2	1	..	..	..	..	..	..	..	..
6. Camolin . . . . .	..	2	..	..	..	..	..	..	..	..
7. Ballycanew	1	2	..	..	..	1	1	1	..	..
8. Monomolin	2	3	..	..	..	..	..	..	..	..
9. Courtown	4	..	..	1	1	..	1	1	1	3
10. Wells	3	..	..	1	..	..	..	..	..	..
Union at large . . .	12	6	3	5	..	..	..	..	..	..
Total	31	17	3	8	2	2	3	4	4	11

Paid Officers, Assistants, and Servants of the Union.

Name.	Office.	Salary per Annum.
		£. s. d.
George Owen	Medical Officer	50 0 0
Joseph Cranwill . . .	Clerk	40 0 0
John Shaw	Master	40 0 0
Martha Slater	Matron	25 0 0
Richard Steine	Porter	10 0 0
John Barlow	Cook and Ward Master . . .	8 0 0
John Jacob	Infirmary Porter	8 0 0
OFFICERS SINCE APPOINTED.		
Rev. John Cowan . . .	Chaplain	25 0 0
Rev. P. Syonott, R. C. .	Ditto	40 0 0
William Mills	Schoolmaster	12 0 0
Eleanor Darcey	Schoolmistress	10 0 0
Total Annual Salaries		268 0 0

COURTOWN, Chairman.

No. I.

and Cost of Emigrants, and the Relief administered by way of Loan, during the 25th March, 1842.

and Register.						Total Relieved.				Expenditure.			
Destitute through Sickness or Accident.			Destitute through other Causes.			Adults.		Children under 15.	Total.	Numbers and Cost of Persons Emigrating.		Amount of Relief advanced, by way of Loan, under 55th Section of Irish Poor Relief Act.	
Males.	Females.	Children under 15 dependent on them.	Males.	Females.	Children under 15 dependent on them.	Males.	Females.			Numbers.	Cost.		
..	..	2	..	..	..	7	7	6	20	..	£. s. d.	£. s. d.	
..	..	..	..	..	..	..	2	2	2	..	..	..	..
..	..	..	1	1	4	1	3	10	14	..	..	..	..
..	1	..	..	..	..	1	1	1	2	..	..	..	..
..	..	..	1	1	3	3	2	3	8	..	..	..	..
1	1	3	..	..	..	1	1	3	5	..	..	..	..
..	..	..	..	..	..	1	4	1	6	..	..	..	..
1	1	..	..	..	..	3	4	..	7	..	..	..	..
3	2	..	..	..	..	8	4	5	17	..	..	..	..
..	2	..	..	1	..	3	3	1	7	..	..	..	..
2	5	8	..	1	..	14	12	16	42	..	..	..	..
7	12	13	2	4	7	42	43	45	130	..	..	..	..

Average Weekly Cost per Head.		Number of Births in the Half-Year.	Number admitted during the Half-year.	Number Discharged during the Half-Year.	Number of Deaths in the Half-Year.	Number of Paupers at the end of the Half-year.
Food	1 5½	2	123	22	1	107
Clothing	0 3½					
Total . . .	1 9					

NOTE.—Wives and children (though able-bodied) of aged and infirm men, must be entered in the columns for females and children under the heading "Aged and Infirm, or Permanently Disabled." Wives and children (though able-bodied) of men "Destitute through Sickness or Accident," must be entered in the columns for females and children, under that heading. Wives and children of insane persons, lunatics, and idiots, must be entered in the columns for females and children under the heading "Destitute through other Causes."

A true Abstract from the Relief Books, Medical Returns, and the Ledger of the Gorey Union, on this, the 25th day of March, 1842.

JOSEPH CRANWILL,
Clerk to the Board of Guardians.

This Abstract has been submitted to me, together with the Relief Books, Medical Returns, and the Ledger, with which I have compared it, and I hereby certify that the items it contains are correctly abstracted therefrom.

Gorey Union, the 30th day of April, 1842.

RICHARD M. MUGGERIDGE,
Auditor and Assistant Poor Law Commissioner.

NOTE.—This Abstract, when signed by the Auditor, is to be sent to the Poor Law Commissioners, and the Clerk is to make a duplicate, which shall also be attested by the Auditor for the use of the Board of Guardians. A copy is to be furnished by the Clerk to every member of the Board of Guardians.

The preceding table shows the average weekly cost per head for food and clothing to be 1s. 9d.

The clothing is calculated on an estimated charge of $\frac{1}{2}d.$ a-day for each pauper, upon the assumption that, by the time a suit of clothes is worn out, it will have been paid for at that rate. The average cost of the suit of the pauper being 13s. 8 $\frac{1}{4}d.$, as shown by the subjoined table, it follows that, with proper mending, each suit should last 11 months.

[See Table, p. 539.]

While on the subject of clothing, I would strongly recommend that the Board of Guardians should not allow any article of clothing to be considered as worn out until it has been brought before the Visiting Committee, and by them condemned and appropriated; and that a minute of the numbers and description of the articles so condemned, with the date, be regularly entered in a book, to be specially kept for that purpose, to be called *The Condemned Clothing Book*, to be attested by the signature of two members of the Committee.

I may illustrate the value of this regulation by the following case :—

Say that the Clothing Receipt Book shows that the Guardians have purchased 100 men's jackets. At a period whenever stock may be taken in the house, there are, I assume, 50 men in it. They expect to find, consequently, 50 men's jackets in store, the remainder being in use, instead of which there are found but 35. The master is asked to account for the deficiency, and he very naturally says the remainder are worn out. There is no evidence whether they have been so or not; five may have been purloined, and but 10 worn out, or the whole may have been worn out. The master may have been robbed without his knowing it. The book I suggest to be kept would at once show the number that had been condemned by the Committee, for which he would get credit; and if everything was honest and straightforward, the number of jackets on the paupers' backs, the number condemned, and the number in store, would tally exactly with the number purchased.

The Clothing Appropriation Book is not an adequate check on the Clothing Receipt Book, because every pauper who receives a suit of clothes is there entered. If credit was given for this suit, as a new suit, it might be fallacious, because it often happens that a pauper leaving the house to-day, gives up his clothes, which are put on a pauper who may come in to-morrow; and unless the supply furnished the pauper leaving is marked out of the Appropriation Book, the new comer's clothing being there entered, would make a greater appropriation appear than had actually taken place. Another point of view in which such a check seems desirable is, that it would direct the attention of the Guardians to the care that was really taken of the clothing in use, and enable them to judge whether greater wear and tear was going on than was reasonable and proper. The duty of the Committee should extend beyond the mere condemnation of the articles. They must see that when condemned they are disposed of in a manner to guard against the possibility of their being ever again brought forward for the same purpose, a precaution invariably taken in the case of condemned stores in the Naval and Military service.

The salaries of the officers appear to have been fixed with due regard to economy, and not to call for particular observation. It will, how-

No. 2.—STATEMENT of Cost Prices of clothing to Paupers, per head.

Male Adults.			Female Adults.			Boys.			Girls.				
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.		
1 Frieze Jacket . . .	0	5	11	0	1	7	1 Frieze Jacket . . .	0	4	3	0	1	10½
1 Waistcoat . . .	0	1	9½	0	2	3	1 Waistcoat . . .	0	1	3	0	1	5
1 Pair Trousers . . .	0	4	0	0	1	5	1 Pair Trousers . . .	0	2	7½	0	2	3
1 Shift . . .	0	1	10½	0	0	8½	1 Shift . . .	0	1	6	1	Linsey Petticoat . . .	
1 Pair Shoes . . .	0	5	5	0	4	0	1 Pair Shoes . . .	0	0	4½	1	Pair Stockings, only worn by the elder Girls . . .	
1 Pair Stockings . . .	0	1	4	0	1	4	1 Cap . . .	0	0	0	1	4	
1 Cap . . .	0	0	4½	0	0	4½	1 Cotton Petticoat . . .	0	10	0	0	4	0
	1	0	8½	0	1	6	Or Linsey ditto . . .				0	10	10½
COST PRICE OF DIETARY.													
Officers' Rations, per Week.			Adult Paupers, per Day.			Paupers under 15 Years, per day.			Hospital Dietary, per Day (No. 2).				
s.	d.		s.	d.		s.	d.		s.	d.			
Bread, 8 lbs. . .	1	5	Breakfast.			Breakfast.			Breakfast.				
Meat, 7 lbs. . .	2	11	Oatmeal, 7 oz. . .	3½	4½	Oatmeal, 4 oz. . .	72	179	Oatmeal, 7 oz. . .	35	37		
Milk, 5 quarts . . .	0	8½	Milk, 1 pint mixed. . .	8	8	Sweet Milk, ½ pint. . .	16	16	Sweet Milk, 1 pint. . .	8	8		
Potatoes, 14 lbs. . .	0	4	Dinner.			Potatoes, 2 lbs. . .	84	16	Dinner.				
	5	1½	Potatoes, 3½ lbs. . .	1½	3	Sour Milk, ½ pint . . .	84	16	Bread, ½ lb. . .	1½	1½		
			Milk, 1 pint, sour . . .	249	84	Butter Milk, ½ pint . . .	37	16	Sweet Milk, 1 pint. . .	349	3592		
						Supper.							
						Bread, ½ lb. . .	17	37					
						Butter Milk, ½ pint . . .	37	16					
							2069 19	3007 2					

ever, be your duty carefully to superintend this branch of the establishment, bearing in mind how important it is that all in authority should afford a good example to those around them.

The accompanying table, headed Form 5 a, exhibits the net annual value of the property rated in each electoral division of the Union,—the amount of the rate on an assessment of $7\frac{1}{2}d.$ in the pound,—and the amount collected and uncollected up to the 25th of March. The outstanding arrears have been considerably diminished since that period; but there still exists a considerable amount due from poor persons who are scarcely distinguishable from paupers. The 72nd section of the Act permitting the rating of the immediate lessor of properties where the net annual value does not amount to $5l.$, instead of the occupier, under certain restrictions, has in no one instance in this Union been acted upon, although of 6542 assessments, the total number in the Union, 3137 are on properties under $5l.$ annual value. Pursuing inquiry further into this subject, I found 809 persons whose poor rate does not amount to $6d.$, and 1226 whose assessments amount to $6d.$ and do not exceed $1s.$, thus giving 2235 persons the net annual value of whose holdings does not amount to $2l.$ The collectors loudly complain of the delays and difficulties of attempting to obtain payment from this class of assessments; and I find also a very great disinclination on their parts to inflict the hardship and penalties of enforcing payment by law.

FORM 5 a.

HALF-YEARLY ABSTRACT of the separate Accounts of each Electoral Division in the Union for the Half-year ended 25th March, 1842.

Names of Electoral Divisions.	Date of Rate for the current Half-Year, at $7\frac{1}{2}d.$ in the Pound.	Net Annual Value of all Property Rated.			Amount of Rate thereon.			Amount of Rate to be Collected.			Amount Collected.			Amount remaining Uncollected.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1. Gorey	31st May, 1841	19,065	10	8	595	15	11½	595	15	11½	412	9	3½	183	6	8½
2. Coolgreney	"	12,746	9	0	398	6	6½	398	6	6½	172	16	4½	225	10	2
3. Wingfield	"	5,023	2	0	156	19	5½	156	19	5½	112	5	9½	44	13	7½
4. Ballyellis	"	5,801	9	0	181	5	11½	181	5	11½	159	9	3½	21	16	8½
5. Rosminogue	"	5,581	2	0	174	8	2½	174	8	2½	105	13	1½	68	16	1½
6. Camolin	"	8,918	3	0	278	7	6½	278	7	6½	161	10	9½	116	15	9½
7. Ballycanew	"	8,986	19	0	280	12	11½	280	12	11½	97	11	0	183	1	11½
8. Monomolin	"	13,281	2	0	415	0	11½	415	0	11½	96	0	0	319	0	11½
9. Courtown	"	6,179	18	0	193	2	5½	193	2	5½	171	8	0½	21	14	5
10. Wells	"	9,071	12	6	283	9	9½	283	9	9½	69	10	0	213	19	9½
Total	"	94,655	7	2	2,957	9	10	2,957	9	10	1,558	13	8	1,398	16	2

The next in order of the tables prepared is one showing the receipts and expenditure on account of each separate electoral division, distinguishing, 1st, the amount expended in the clothing and maintenance of paupers; 2nd, the cost of the valuation of the Union; the expenses of the election of Guardians, &c.; and, 3rd, the establishment charges, as they are termed.

The amount of the first item is necessarily on this occasion but comparatively small, the workhouse having been opened only on the 22nd of January last, and the charges estimated up to the 25th March. The other charges are of considerable amount, embracing as they do all the large outlay consequent upon the furnishing and fitting up of the

establishment complete for the reception and classification of 500 paupers; and the valuation of the Union. In future half-yearly audits, I hope the first of the items, now the smallest, will be the largest, as I deem the fairest test of the good management of a Union to consist in the proportion that the outlay on account of the poor bears to that under any other head. On this occasion the result could but be as it is.

No. 4.—FORM 5 b.

Names of Electoral Divisions.	Receipts on account of each Electoral Division.					
	Balance in Treasurer's hands from last Half-year.	Amount of Poor-rate Collected.*	Repayment of Relief by way of Loan.	Amount raised by Rate, or borrowed for Emigration purposes.	Other Receipts, if any.	Total.
		£. s. d.				£. s. d.
1 Gorey	412 9 3½	..	..	..	412 9 3½
2 Coolgreney .	..	172 16 4½	..	..	..	172 16 4½
3 Wingfield .	..	112 5 9½	..	..	..	112 5 9½
4 Ballyellis .	..	159 9 3¼	..	..	..	159 9 3¼
5 Rosminogue .	..	105 13 1½	..	..	..	105 13 1½
6 Camolin .	..	161 10 9½	..	..	..	161 10 9½
7 Ballycanew .	..	97 11 0	..	..	..	97 11 0
2 Monomolin .	..	96 0 0	..	..	..	96 0 0
9 Courtown .	..	171 8 0¼	..	..	..	171 8 0¼
10 Wells	69 10 0	..	..	..	69 10 0
	..	1,558 13 8	..	..	..	1,558 13 8

* This amount is shown also in column 6, Form 5 a.

No. 4.—FORM 5 b—continued.

Names of Electoral Divisions.	Expenditure on account of each Electoral Division.				Balance at close of Half-year			
	Clothing and Maintenance of Paupers.	Proportion of Establishment Charges, including Repayment of Workhouse Loan.	Valuation, Election, Law, and other Expenses.	Total.	In favour of Electoral Division.	Against Electoral Division.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1 Gorey . .	14 7 7¾	203 9 11½	67 17 11	285 15 61½	126 13 9¼	..	..	..
2 Coolgreney	2 18 8½	136 1 0	52 17 11	191 17 7½	..	19 1 3	..	..
3 Wingfield	5 17 5¾	53 11 2	20 1 3½	79 9 11¼	32 15 10¼	..	..	..
4 Ballyellis .	2 4 8¾	61 17 11½	27 13 1½	91 15 9¾	67 13 5½	..	..	..
5 Rosminogue	5 4 9	59 10 8	25 8 6	90 3 11	15 9 2½	..	..	..
6 Camolin .	4 5 0¼	95 1 3	39 2 11	138 9 2¾	23 1 6¾	..	..	..
7 Ballycanew	3 12 4	95 16 4	37 5 1	136 13 9	..	39 2 9	..	..
8 Monomolin	4 19 8¾	141 15 6	49 19 5½	196 14 8¼	..	100 14 8¼	..	..
9 Courtown	9 17 5¾	65 19 1	23 19 5½	99 16 0¼	71 12 0	..	..	..
10 Wells . .	5 1 7½	96 13 5	41 13 10½	143 8 11	..	73 18 11	..	..
	58 9 61½	1,009 16 4	385 19 61½	1,454 5 5	337 5 10¼	232 17 7¼	..	..

A true statement of Receipts and Payments, on account of the several Electoral Divisions of the Gorey Union, made this 25th day of March, 1842.

JOSEPH CRANWILL, Clerk to the Board of Guardians.

I hereby certify that this statement of Receipts and Payments of the several Electoral Divisions in the Gorey Union is correct.

Dated this 30th day of April, 1842.

RICHARD M. MUGGERIDGE, Auditor.

This Abstract, signed by the Chairman, is to be sent to the Poor Law Commissioners, and a duplicate, signed by the Auditor, is to be kept for the Board of Guardians, and a copy delivered by the Clerk to every member of the Board.

COURTOWN, Chairman.

I affix here a series of tables explanatory of the amounts charged against the Union.

EXPLANATORY TABLE for Clothing and Maintenance of Paupers.

Electoral Divisions.	Cost of Maintenance of Paupers chargeable thereto.	Proportionate cost of Maintenance of Paupers chargeable to the Union at large.	Cost of Wear of Clothing of Paupers chargeable to Electoral Division.	Cost of Wear of Clothing of Paupers chargeable to the Union at large.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Gorey	9 5 7½	2 17 8	1 12 6½	0 11 10	11 7 7½
2. Coolgreney	0 10 8	1 18 6	0 2 0½	0 7 6	2 18 8½
3. Wingfield	4 3 3½	0 15 1	0 16 5	0 2 8	5 17 6½
4. Ballyellis	1 1 0½	0 17 4½	0 3 1½	0 3 2½	2 4 8½
5. Rosminogue	3 12 0	0 16 7½	0 13 1	0 3 0½	5 4 9
6. Camolin	2 4 0½	1 7 0½	0 8 9	0 5 2½	4 5 0½
7. Ballycanew	1 14 5½	1 7 2½	0 5 5	0 5 3	3 12 4
8. Monomolin	2 4 1½	2 0 1	0 7 5½	0 8 0½	4 19 8½
9. Courtown	7 8 0½	0 18 4	1 7 8	0 3 5	9 17 5½
10. Wells	2 18 0½	1 7 9	0 10 6½	0 5 3½	5 1 7½
Total	35 1 4½	14 5 8	6 7 0½	2 15 5½	58 9 6½

OBSERVATIONS.

Amount of Relief directly apportioned per Registry Book on each Electoral Division on the admission of Paupers	£. s. d.
Amount charged to Union at large for strangers not chargeable to any Electoral Division	35 1 4½
Loss on stock of Potatoes from clay and rottenness, 4 bls. 12 st. 7 lbs., at 8s. 6d.	12 7 3
Wear of clothing from 22nd January to 25th March, 1842, at ½d. per day, 4,380 days	*1 18 5
	9 2 6
	58 9 6½

* Apportioned to Union at large in charge for maintenance.

No. 6.—Explanatory Statement of Establishment Charges.

	£. s. d.	Apportionment on respective Divisions.	£. s. d.
Salaries	135 7 8	Gorey	203 9 11½
Vaccination	44 13 3	Coolgreney	136 1 0
Advertising	24 19 3	Wingfield	53 11 2
Books and Stationery	34 13 1	Ballyellis	61 17 11½
Furniture	673 0 6	Rosminogue	59 10 8
Coals, Soap, Medicines, &c.	50 6 4	Camolin	95 1 3
Officers' Rations	11 2 6	Ballycanew	95 16 4
Insurance	4 10 0	Monomolin	141 15 6
Postage and Petty Expenses	7 8 9	Courtown	65 19 1
Incidentals	23 15 0	Wells	96 13 5
	1,009 16 4		1,009 16 4

EXPLANATORY STATEMENT of Valuation, Election, Law, and other Expenses.

Particulars of Expenses.				Apportioned on the Divisions, as under.	Election in 1840 divided according to the expense of Contest.	Total Apportionment.
					£. s. d.	£. s. d.
Paid for Valuation of the Union	£.	s.	d.	Gorey	2 18 10	64 19 1
„ Election Expenses for 1840, apportioned according to contest, as per the opposite side	64	2	0	Coolgreney	9 10 7	43 7 4
„ Expense of election, 1841	3	11	0	Wingfield	2 18 10	17 2 5½
„ Interest on advances of Treasurer	16	6	5	Ballyellis.	7 18 7	19 14 6½
„ County Cess	1	18	2½	Rosminogue	6 9 0	18 19 6
„ Law expense, Attorney-General's opinion, &c.	4	11	11	Camolin	8 15 7	30 7 4
				Ballycanew	6 16 7	30 8 6
				Monomolin	4 15 8	45 3 9½
				Courtown	2 18 9	21 0 8½
				Wells	10 19 7	30 14 3½
				Add to Gross—the election of 1840	64 2 0	64 2 0
	£	385	19 6½			£ 385 19 6½

TABLE framed according to the Weekly Relief List and Maintenance Account.

Names of Electoral Divisions.	1st Week.	2nd Week.	3rd Week.	4th Week.	5th Week.	6th Week.	7th Week.	8th Week.	9th Week.	10th Week.	11th Week.	12th Week.	13th Week.	14th Week.	15th Week.	16th Week.	17th Week.	18th Week.
Union at large	2	25
Gorey	3	24
Coolgreney
Monomolin	5	36
Courtown
Camolin
Ballycanew
Wells	3
Rosminogue	1
Ballyellis	1
Wingfield
Total	10	90

Names of Electoral Divisions.	19th Week.	20th Week.	21st Week.	22nd Week.	23rd Week.	24th Week.	25th Week.	26th Week.	Total Number of Days.	Cost of Main-tenance.	Cost of Clothing.	Total Cost of Maintenance and Clothing.						
Union at large	93	107	132	182	190	213	207	180	1,331	£. 14	s. 5	d. 8	£. 2	s. 15	d. 5½	£. 17	s. 1	d. 1½
Gorey	48	57	65	83	119	122	140	120	781	9	5	7½	1	12	6½	10	13	2
Coolgreney . . . . .	..	..	1	7	7	8	14	12	49	0	10	8	0	2	0½	0	12	8½
Monomolin	1	10	22	28	28	28	29	33	179	2	4	1½	0	7	5½	2	11	6½
Courtown	37	55	92	90	86	94	91	78	664	7	8	0½	1	7	8	8	15	8½
Camolin . . . . .	..	5	35	35	35	35	35	30	210	2	4	1½	0	8	9	2	12	10½
Ballycanew	1	7	19	15	21	21	22	24	130	1	14	5½	0	5	5	1	19	10½
Wells	22	23	28	29	37	41	35	30	253	2	18	0½	0	10	6½	3	8	7
Rosminogue	7	12	42	43	49	56	56	48	314	3	12	0	0	13	1	4	5	1
Ballyellis	7	7	8	14	14	11	7	6	75	1	1	0½	0	3	1½	1	4	1½
Wingfield . . . . .	..	3	23	41	78	84	85	80	394	4	3	3½	0	16	5	4	19	8½
Total	216	291	467	567	664	713	721	641	4,380	49	7	0½	9	2	6	58	9	6½

SCHEDULE No. 9, showing particulars of Payments for Furniture.

	£.	s.	d.
Paid for Tubs and vessels	15	2	0
„ Tables, chairs, presses, fenders, fire-irons, &c., for Board-room, clerk's, master's, and matron's rooms	25	0	6
„ Baskets for kitchen and house use	16	18	2
„ Nets	6	0	10
„ Branding-stamps, marking-ink, drying-oil, button-die, &c.	10	0	10
„ Hardware, including kitchen requisites, slipper bath, commodes and pans, &c.	22	19	2
„ Tables, chairs, umbrella-stand, bedsteads, mattresses, presses, &c.	38	5	0
„ Tin-work	12	5	11
„ Drying-rods and pulleys	3	15	0
„ Meal-bin and socks	5	16	4
„ Sundry inside carpentry work, including building shed, making fixtures for washhouse, laundry, and sundry painting	82	12	6
„ Coal-boxes, soap-boxes, brushes, shovels, hammers, hatchets, scales, weights, &c.	63	9	4
„ Erecting altar for Roman Communion service	10	0	0
„ Clock	6	0	0
„ Porter's clothes	3	1	8
„ Chairs, 3 <i>l.</i> , tables, 1 <i>l.</i> 10 <i>s.</i> , bedsteads, &c., 4 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i>	9	2	6
„ Furniture for surgery	18	6	0
„ 300 blankets, weight 1,828 lbs., at 1 <i>s.</i> 8½ <i>d.</i>	156	2	10
„ 100 rugs	12	10	0
„ 150 pairs of sheets	42	3	9
„ 300 bolsters	14	13	9
„ 300 bed-ticks, various sizes and prices	64	11	8
„ Sundry items paid for out of petty cash not included in contractors' bills	34	2	9
Total of payments for furniture	£673	0	6

SCHEDULE No. 10, showing particulars of Clothing Charges.

MEN'S APPAREL.		Total.		
	£.	s.	d.	£. s. d.
100 Waistcoats, at 1 <i>s.</i> 9 <i>d.</i>	8	19	2	
300 Jackets, at 5 <i>s.</i> 11 <i>d.</i>	88	15	0	
300 Pair of trousers, at 4 <i>s.</i> 3 <i>d.</i> and 3 <i>s.</i> 6 <i>d.</i>	58	2	6	
100 Shirts, at 1 <i>s.</i> 10½ <i>d.</i>	9	7	6	
150 Pair of shoes, at 5 <i>s.</i> 5 <i>d.</i>	40	12	6	
75 Pair of stockings, at 1 <i>s.</i> 4 <i>d.</i>	5	0	0	
84 Scotch bonnets	2	1	10	
50 Flannel waistcoats, at 2 <i>s.</i> 8 <i>d.</i>	6	13	4	
				219 11 10
WOMEN'S APPAREL.				
150 Cotton wrappers, at 1 <i>s.</i> 7 <i>d.</i>	11	17	6	
150 Linsey woolsey petticoats, at 2 <i>s.</i> 3 <i>d.</i>	16	17	6	
200 Shifts, at 1 <i>s.</i> 5 <i>d.</i>	14	3	4	
50 Aprons, at 8½ <i>d.</i>	1	16	5	
75 Pair of stockings, at 1 <i>s.</i> 4 <i>d.</i>	5	0	0	
100 Caps, at 4 <i>s.</i> 9 <i>d.</i> per dozen	1	19	7	
150 Pair of shoes, at 4 <i>s.</i>	30	0	0	
375 Cotton and flannel petticoats	33	11	10	
				115 6 2
Viz.: 150 Flannels, at 2 <i>s.</i> 3 <i>d.</i>	£16	17	6	
150 Cotton, at 1 <i>s.</i> 6 <i>d.</i>	11	5	0	
75 Ditto, at 1 <i>s.</i> 5½ <i>d.</i>	5	9	4	
	£33	11	10	

Boys' APPAREL.						£.	s.	d.	£.	s.	d.
100 Jackets, at 4s. 3d.	.	.	.	.	.	21	5	0			
100 Pair of trousers, at 2s. 7½d.	.	.	.	.	.	13	2	6			
100 Shirts, at 1s. 6d.	.	.	.	.	.	7	10	0			
50 Caps	.	.	.	.	.	0	17	8			
						<hr/>			42	15	2
100 Girls' frocks	.	.	.	.	.	..			9	7	6
MATERIALS FOR MANUFACTURE IN THE STORE.											
174 Yards linen	.	.	.	.	.	5	8	6			
65½ Yards flannel	.	.	.	.	.	3	8	7½			
27½ Yards white and bleached calico	.	.	.	.	.	0	13	9			
Paid for tailoring	.	.	.	.	.	1	8	0			
48 Yards twilled calico	.	.	.	.	.	1	12	0			
2 Stone grey worsted	.	.	.	.	.	3	5	4			
Thread, tape, needles, thimbles, buttons, and other necessaries for making and repairing clothing	.	.	.	.	.	3	1	3½			
						<hr/>			18	17	6
Total						.	.	.	£405	18	2

[Table No. 11, See p. 546.]

No. 12.

Dietary.

Adults of both sexes, above 15 years of age.

Breakfast.—Seven ounces of oatmeal made into stirabout. One pint of mixed milk.*Dinner.*—Three and a half pounds of potatoes. One pint of butter milk.

Young persons from 2 to 15 years of age.

Breakfast.—Four ounces of oatmeal made into stirabout. Half a pint of sweet milk.*Dinner.*—Two pounds of potatoes. Half a pint of butter milk.*Supper.*—Quarter of a pound of bread. Half a pint of butter milk.

Infants under two years of age.

Half a pound of bread and one pint of sweet milk daily.

*Hours of Meals.**Adults.*—Breakfast half-past nine; dinner four o'clock.*Children.*—Breakfast nine o'clock; dinner two o'clock; supper seven o'clock.

By order of the Board,

Gorey, 16th January, 1842.

JOSEPH CRANWILL, Clerk of the Union.

In the explanatory table (page 543) of expenses of valuation, &c., there is an item of 16*l.* 6*s.* 5*d.* interest to the treasurer, on advances made by him. The law contemplates no such advances, but requires that the money necessary for the due administration of relief to the destitute should be raised by rate prior to its disbursement, so that the funds of the Union shall be always in advance of the demands upon it. This is alike required by the law as well in England as in Ireland, and to this order of proceeding it is most important that all the Unions should be brought as speedily as possible. I am aware, however, that at the commencement of the Guardians' operations, and before the working of the law has become thoroughly understood and systematised, there may be cases in which the rate is invariably thrown into arrear, so as to render a temporary advance by the treasurer necessary for enabling the Guardians to meet the current charges; but this ought never to be resorted to if it can possibly be avoided, and if any such advance is ever made, it should be for the shortest period; and every

No. 11.—TABLE showing the Quantity of Provisions and Necessaries received and consumed during the half-year, ended the 30th of March, 1912, and the Average Contract Price.

Name of Article.	Received.		Consumed.		On hand.		Average Contract Price.
	Quantity.	Cost.	Quantity.	Cost.	Quantity.	Cost.	
Bread,—loaves, 4 lbs. . .	1,032	£. 9 2 9	968 $\frac{3}{4}$ lbs.	£. 8 11 6 $\frac{1}{2}$	63 $\frac{1}{4}$	£. 0 11 2 $\frac{1}{2}$	8 $\frac{1}{2}$ d. per 4 lb. loaf.
Potatoes	Bls. St. 5 $\frac{1}{2}$ 22	23 4 4	Bls. St. lbs. 35 10 5	14 18 8	Bls. St. lbs. 19 11 9	*8 5 8	8s. 6d. per barrel of 24 stone.
Sweet Milk	Gals. Qts. Pts. 397 0 0	11 11 7	Gals. Qts. Pts. 386 0 5 $\frac{1}{2}$	11 5 7	Gals. Qts. Pts. 10 0 2 $\frac{1}{2}$	0 6 0	7d. per imperial gallon.
Sour milk	664 0 0	8 1 0	621 0 6 $\frac{1}{2}$	7 16 8 $\frac{1}{2}$	22 0 1 $\frac{1}{2}$	0 4 3 $\frac{1}{2}$	3d. , ,
Oatmeal	Ton. Cwt. lbs. 1 10 0	22 10 0	1,453 $\frac{1}{2}$ lbs.	9 14 8	lbs. 1,906	12 15 4	15 $\frac{1}{2}$ per ton.
Meat	0 0 287	5 19 7	287	5 19 7	..	..	5d. per lb.
Salt	0 0 168	0 3 2	168	0 3 2	..	..	2s. 2d. per cwt.
Groceries . . . . .	..	0 1 2	..	0 1 2	..	..	For hospital use.
		80 13 7		58 11 1		22 2 6	Deduct for damaged potatoes.
						1 18 5	Balance of stock on hand.
						20 4 1	
NECESSARIES.							
Coals . . . . .	..	21 14 8	..	21 4 10	..	0 9 10	21s. per ton.
Candles . . . . .	..	2 19 6 $\frac{1}{2}$	..	2 9 11 $\frac{1}{2}$	..	0 10 5	8d. per lb.
Soap . . . . .	..	4 5 3 $\frac{1}{2}$	..	2 7 3 $\frac{1}{2}$	..	1 18 0	38s. per cwt., and 19s. 6d. per cwt. yellow.
Soda . . . . .	..	0 2 4	..	0 2 4	..	..	4s. 8d. per stone.
Straw . . . . .	..	4 0 0	..	4 0 0	..	..	2s. per cwt.
Medicines, &c. . . . .	..	17 16 8	..	17 16 8 $\frac{1}{2}$	..	..
Turf . . . . .	..	0 5 6	..	0 5 6	..	..
Black lead, Bath bricks, } and whiting . . . . .	..	0 6 0	..	0 2 0	..	0 4 0	Lamp oil, 4s. 6d. per gallon.
Lamp and sweet oil . . .	..	5 6 2 $\frac{1}{2}$	..	1 18 7	..	3 7 7 $\frac{1}{2}$	
Total		£ 56 16 2 $\frac{1}{2}$		£ 50 6 4		£ 6 9 10 $\frac{1}{2}$	Balance on hand.

* A loss on potatoes from clay and rotteness, 4 bls. 12 st. 7 lbs, at 8s. 6d. per barrel of 24 stone, 1l. 18s. 5d.

† The greater portion of the medicines are in store in the Surgery.

effort should be made by the Guardians to place themselves in funds in the only way in which this can be legally effected, namely, by making and collecting a poor rate. There have been several instances in which Boards of Guardians have at the outset obtained advances from the treasurer, and in which a charge for interest on such advances has been made in the accounts of the Union, and hitherto the Poor Law Commissioners have not directed its disallowance by the auditor, although they have always considered it to be their duty to call attention to the charge, as being not only unsanctioned by law, but in great measure opposed to the provisions of the Irish Poor Relief Act, and that legal objection to such charge would render its rejection imperative.

As no such objection has been made on this occasion, I have permitted it to pass, but my doing so must not be regarded as a precedent to be followed at future audits.

The prescribed account books of the various officers I found to be, in the main, satisfactorily kept. Those of the master of the workhouse particularly so, but he has, I am informed, derived considerable assistance in this matter from the constant attention, direction, and supervision of the Finance Committee; such assistance, however, ought not to be looked for, or relied upon. The ledger of the clerk, and the record of sickness and mortality directed to be kept by the medical officer, formed the only exception to strict order and regularity in the accounts. I have called the attention of these officers to the necessity and importance of greater care and regard to this portion of their duties, and I do not anticipate any cause of future complaint.

All outstanding demands against the Union, up to the 25th March, had been called in and discharged by the Guardians, within seven days of that date, in strict conformity with the Commissioners' regulation on that subject (sec. 3, settlement and examination of accounts), and are all included in the present audit.

In the Provision Check Account, a slight difficulty was experienced by the Finance Committee, as to the mode in which the collective number of days should be made to correspond correctly with the total number in the Abstract of the relief list, Form 10 *b*. To obviate this, two additional classes were added to the diet table; 1st, of paupers on the day of admission; and 2nd, of paupers on the day of discharge. The first are included in the collective number of days, the second are not included. The master has been directed to follow the same system in the weekly relief lists, Form 10 *a*, so that the collective number of days in the Abstract is made to correspond. This does not, however, affect the account of provisions consumed, which is always made *bonâ fide* according to the actual consumption, paupers on the days of their admission or discharge (the two new classes) being charged for their exact consumption, in the same manner as the sick. Without some such arrangement or regulation, no efficient check on the provisions consumed could be maintained by Form 11, because a pauper of any class, if charged a full day's diet on the day of his admission, and the same on the day of his discharge, would have had credit for two full days' consumption, instead of one, or whatever were the real facts of his case;—or if, as is the practice, I am informed, in some Unions, paupers are charged a full day's consumption on the day of their admission, and as a set-off, nothing on the day of their discharge, the

master's consumption account is made a mere lottery, by which he would gain or lose, according to the hour of a pauper's admission or discharge, and the meals he consumes or abandons. It is a satisfaction to me to find that you have repudiated such a principle, and made the consumption account what it ought and really purports to be.

Your collectors have made considerable progress in the collection of the rate since the period to which the audit extends. One of them only appears to proceed very slowly, and it was stated in explanation that he had felt a difficulty in deciding how he ought to proceed to enforce payment from defaulters, and especially in cases of removal. The law on this point is as follows.

The 71st section of the Irish Poor Relief Act recites, that the rate shall be paid by the person, "in the actual occupation of the rateable property at the time of the rate made, and, on his default, then by the person subsequently in the occupation of the rateable property." This, at first sight, appears a hardship, but in reality it is not so, for another section of the Act, the 78th, provides, "that in case the person occupying such property, and paying such rate and costs, or any part thereof, shall not be the person primarily liable to pay the rate (which such new comer would not be), it shall be lawful for him to deduct, and retain the whole of the rate, and such costs so paid by him, from any rent paid by him." The whole burthen of the rate is thus cast on the landlord, if his tenant in occupation at the time of the rate made departs without paying it. The powers of enforcing payment are very ample. 1st. By the 73rd section of the Poor Relief Act, the same powers are given to the collectors of poor rates, duly appointed, as to the collectors of county cess under the Grand Jury Act. These are thus defined in the 152nd section of the latter statute (6 and 7 Wm. IV., c. 116).

"And be it enacted that every person duly authorized to collect and levy any grand jury cess off any barony, county of a city, or county of a town, as soon as he shall have received the applotment of such cess, shall collect and levy the same according to such applotment, and such money may be levied by distress and sale of any goods and chattels of every person refusing to pay the proportion therein applotted for him or her to pay, which may be found on the premises chargeable, rendering to the owner the overplus (if any) after deducting the expenses of distraining, not exceeding twelve pence in the pound, on the sum for which such distress may have been made; or in case the collector shall not think it expedient to proceed by distress, then, and in such case, such collector shall leave at the dwelling-house of the party chargeable for, or in respect of such premises, a notice bearing date the day and year of serving the same, subscribed with the name and abode of such collector, requiring payment of the sum applotted within six days from the date of such notice, and expressing that within six days the money demanded may be paid to the collector at his house or office, and if such money be not so paid within such time, then it shall be lawful for such collector to prefer a complaint to any justice of the peace for the county in which the party may reside, and such justice shall summon the party so complained against to appear before him, and answer the said complaint, and shall at the time specified in such summons, examine into the matter of such complaint, on oath (which oath the justice is empowered to administer), and shall direct the payment to such collector of such money as he shall find due and payable under such applotment, by the party complained against, together with a sum certain, as and for such reasonable costs and charges, as to such justices shall seem meet, and in

default of the appearance of such party, or upon his or her refusal, or neglect, forthwith to pay the sum or sums so by such justice directed to be paid, it shall and may be lawful for such justice, or for any justice of the peace for such county, to issue his warrant, authorizing and empowering the said collector to levy the money thereby ordered to be paid by distress and sale of the goods or chattels of the party so complained against, which may be found within any part of such county, rendering the overplus (if any) to him or her, the necessary charges and expenses of distraining, being there-out first deducted, as directed by such justice, and if sufficient distress cannot be found within the same county, then on oath thereof made before any justice of the peace of any other county in which any of the goods and chattels of such party shall be found (which oath such justice shall administer and certify by indorsing in his handwriting, his name on the warrant, granted to make such distress), the goods or chattels of such party so refusing or neglecting to pay as aforesaid, shall be subject and liable to such distress and sale in such other county, where the same may be found, and may by virtue of such warrant and certificate be distrained and sold in the same manner as if the same had been found within such first-mentioned county."

The next section, the 153rd of the same statute, gives the collector power to sue by civil bill, before the assistant barrister, for any amount under 50*l*.

It will be observed that under the 152nd section two courses are legal; 1st, to distrain on non-payment of rate on demand, in which case the amount to be allowed for costs must not exceed twelve pence in the pound on the amount distrained for; and 2ndly, to leave a notice of the demand made at the dwelling-house of the party chargeable, calling for payment within six days from the date of such notice. In the event of default of payment within that period, the party may be summoned before a justice, who is empowered to direct the payment of the amount due for rate, "together with a sum certain, as and for such reasonable costs and charges as to such justice shall seem meet."

The latter course is the one that I have strongly advised the collectors to adopt, first, because I think it preferable that the law should be enforced through the ordinary tribunals of the country, those which are familiar to the people, and to which they have been accustomed to look for justice, rather than that they should, as it were, take the law into their own hands; secondly, because I think the latter course would be exceedingly likely to lead to dangerous and hostile collisions; and lastly, because under it the amount of costs allowable, namely, one shilling in the pound, is really inadequate to defray the actual expenditure of the distraint.

On this subject it may not be undesirable to direct your attention to the copy of an opinion given by the late Solicitor-General, on a case laid before him by the Poor Law Commissioners:—

"I am of opinion that under the 73rd section a power is given to the collector of the Poor Rate of preferring a complaint before a justice, and taking the steps prescribed by the 152nd section of the Grand Jury Act, the 6 and 7 William IV. c., 116, for recovery of the sum apportioned on each individual, and I think that such power is not confined to the period of two months after the making of the rate. I think the remedies given by the 73rd section are against the *person* apportioned on or rated, and that the remedy of the distress, given by the 78th section, is against the *property*

rated; and this remedy cannot be resorted to until the end of two months after the rate made, during which time it was supposed the amount might, if practicable, have been levied against the individual. I think this construction will account for and explain the necessity for the two sections, and therefore, in my opinion, the proceeding before the justices against the *individual* who owed the rate may be taken either before or after the two months after the making of the rate, but the proceedings against the *property rated* cannot be taken until two months have expired."

26th August, 1841.

(Signed) RICHARD MOORE.

I subjoin the form of notice I have instructed the collectors to use.

_____ Electoral Division.

No. _____
 Notice left _____ 184 _____
 Amount £ _____
 Where and with } _____
 whom left . } _____
 By _____
 Remarks _____

For the Collector's Information.

The subjoined notice must be carefully filled up, and must bear date the day and year of serving the same. It must be subscribed with the name and place of abode of the collector, and be left at the dwelling-house of the party chargeable. If the amount be not paid within the six days, the collector must summon the defaulter to appear before a magistrate. He must have his collecting book at the hearing of the case, as evidence of the amount owing for poor rates, and his notice book to prove the due service of the notice. The magistrate is empowered to adjudge payment of the amount owing for rates, "together with a sum certain as and for such reasonable costs and charges as to such justice shall seem meet," 6 and 7 Wm. IV., c. 116, s. 152; vide also 1 and 2 Vic., c. 56, s. 73. For convenience of reference it should be numbered the same as the number of the party in the collecting book.

Acts 6 and 7 Wm. IV., c. 116, and 1 and 2 Vic., c. 56.

No. _____
 Pursuant to the power and authority vested in me by the above-recited Acts as Collector of Poor Rates within the _____ Union, I do hereby require payment from you within six days, from the date of this notice of the sum of £ _____, being the amount of Poor Rate duly assessed upon you in respect of your rateable hereditaments within the said _____ Union in my collection. And I hereby give you notice that the same may be paid to me within such six days at my house or office, situated at _____, in the county of _____, and in the event of your default in payment of the same, further proceedings will be forthwith instituted against you for the amount, together with all reasonable costs and charges attendant on such default. Given under my hand this _____ day of _____, in the year of our Lord one thousand eight hundred and forty-two.

_____ Collector.

_____ Place of Abode.

To _____

The sanatory condition of the inmates of the house from its opening appears to have been perfectly satisfactory, no epidemic or contagious disorder having been prevalent. The record of births and deaths shows but one of the latter, that of an aged person fast declining at the period of admission into the establishment. The comparatively small number of inmates of the infirmary has prevented any difficulty in the check of the hospital consumption account, but from the minute quantities and varied description of the articles necessarily ordered by the medical officers, this is usually found to be a matter of some complication where the numbers are larger.

In a neighbouring Union I have, with the assistance of the surgeon, framed a weekly Table of the dietary of the sick, which appears to be

well calculated to check this branch of the expenditure, a copy of which I think it desirable to lay before you, in order that you may have the opportunity of availing yourself of it should you at any time deem it requisite so to do.

No. 13.—HOSPITAL DIETARY SHEET, _____ Week ending

184 .

Day.	Patients.					Breakfasts.					Dinners.					Suppers.				
	In Hospital.	Admitted this day.	Total.	Discharged.	Died.	Total remaining.	On House Diet.	On No. 1 Diet.	On No. 2 Diet.	On No. 3 Diet.	Total.	On House Diet.	On No. 1 Diet.	On No. 2 Diet.	On No. 3 Diet.	Total.	On House Diet.	On No. 1 Diet.	On No. 2 Diet.	Total.
Sunday .																				
Monday .																				
Tuesday .																				
Wednesday .																				
Thursday .																				
Friday .																				
Saturday .																				
Total .																				

Day.	Extras, quantity ordered of each.											
	Meat.	Rice.	Tea.	Sugar.	Milk.	Wine.	Porter.	Barley.	Sago.	Cocoa.	Whey.	Gruel.
	lbs.	lbs.	ozs.	lbs.	qts.	ozs.	pts.	ozs.	ozs.		pts.	pts.
Sunday .												
Monday .												
Tuesday .												
Wednesday .												
Thursday .												
Friday .												
Saturday .												
Total .												

The totals of the foregoing Table show weekly the number of paupers on each of the dietaries in use in the hospital, as well as the quantities of extras ordered. As however the house dietary varies for patients of particular ages, that of an adult being larger than that of a child, it is necessary, in order to arrive at an exact calculation of the

actual consumption, that the number of paupers of each class should be shown, which is readily done by a daily classification made in the following form :—

No. 14.—HOUSE DIET PATIENTS ————, week ending ————, 184 .

Day.	Breakfasts.				Dinners.				Suppers.			
	Adults.	Children from 9 to 15.	Children under 9.	Total.	Adults.	Children from 9 to 15.	Children under 9.	Total.	Adults.	Children from 9 to 15.	Children under 9.	Total.
Sunday .												
Monday .												
Tuesday .												
Wednesday												
Thursday												
Friday .												
Saturday .												

In the minutes of your proceedings, which appear to be clearly and carefully recorded, I do not see any matter calling for particular comment, with the exception of a resolution stated to be unanimously adopted, expressive of the opinion of the Board, that without a Vagrant Act as an auxiliary to the Irish Poor Relief Act, the latter statute would not have a fair chance of being carried out into full beneficial operation, or the rate-payers be protected from the almost irresistible demands of the mendicant, in addition to the legal payments they are called on to make for the support of the destitute. The opinions you have expressed on this subject, I find entertained by almost every person with whom my official duties have brought me into communication, and I doubt not that as soon as the workhouses are opened generally throughout the country, so as to prevent the actual necessity of mendicancy in any locality, the Government and the legislature will deem the subject worthy of their best consideration. I subjoin, in conclusion, a summary of the total receipts and expenditure of the Union.

[See Table, p. 553.]

This sheet shows the total amount of payments made by draft on the treasurer (which is the only course adopted in your Union), the petty cash disbursements, when amounting to a given sum, being always so discharged, to amount to 1,877*l.* 14*s.* 11*d.* Preceding Tables illustrate exactly the manner in which this sum has been applied in detail. From these it appears that the total disbursements of the Union, charged to the various electoral divisions composing it, to the 25th March, amounted to 1454*l.* 5*s.* 5*d.* The value of the clothing, and clothing materials in store, amounted to 396*l.* 15*s.* 8*d.*, being their net value estimated at cost price, deducting 9*l.* 2*s.* 6*d.* for wear and tear by the paupers of that in actual use, and apportioned

No. 15.—GOREY UNION.

Balance Sheet from formation of Union, 14th December, 1839, to 1st Audit, 25th March, 1842.

	£. s. d.		£. s. d.
Paid by Collectors to Treasurer on Account of Rate up to 25th March	1,558 13 8	Drafts drawn on Treasurer for Clothing, per Schedule, No. 10	405 18 2
Balance due to Treasurer, including outstanding Drafts* .	319 1 3	Ditto for Furniture and Bedding, per Schedule, No. 9. . . .	673 0 6
		Ditto for Coals, Soap, Medicines, &c.	56 16 2
		„ Vaccination	44 13 3
		„ Account Books and Stationery	34 13 1
		„ Salaries of Officers from formation of Union, 14th December, 1839, to 25th March, 1842	135 7 8
		„ Provisions	80 13 7
		„ Advertisements	24 19 3
		„ Insurance	4 10 0
		„ Election, Law, and Valuation Expenses, per Schedule, No. 7.	385 19 6
		„ Incidentals	23 15 0
		„ Petty Expenses	7 8 9
	1,877 14 11		1,877 14 11

* This balance has been subsequently paid.

accordingly. The value of provisions in hand, 20*l.* 4*s.*, and of coals, soap, and other necessaries, 6*l.* 9*s.* 10*d.*, making an exact total of 1,877*l.* 14*s.* 11*d.*, the amount of the drafts on the treasurer.

The only funds accruing to the Union have been the receipts of rates; these amounted to 1558*l.* 13*s.* 8*d.*; the expenditure to the 25th March to 1454*l.* 5*s.* 5*d.*, leaving a balance in favour of the Union of 104*l.* 8*s.* 3*d.* at the period to which my audit extends.

I cannot conclude my report to you without availing myself of the opportunity it affords me of expressing the gratification I have derived from the zeal and attention of the members of your Board in general to the due performance of their responsible duties, evinced as they have been by the constancy of the usual attendances both at Committee and Board meetings, and by the order and propriety which have characterized the proceedings of each; and I am sure I should not be consulting either your feelings, or my own, were I to omit recording the high sense we in common entertain of the valuable assistance which has been rendered to the Union by your justly esteemed chairman, the Earl of Courtown. To the discriminating judgment, humanity, and ability which have marked his Lordship's course of conduct since he has presided at your Board may we, I am persuaded, in a great degree, attribute the harmony which has there been undeviatingly maintained, and the unceasing efforts, thereby best promoted, to combine justice to the rate-payers with the fullest measure of mercy, charity, and forbearance towards the unfortunate objects of their bounty.

I have the honour, &c.

To

The Chairman and board of
Guardians of the Gorey Union.

RICHARD M. MUGGERIDGE,
Auditor and Assistant Poor Law
Commissioner.

No. 3.

VACCINATION EXTENSION ACT.

I.—REPORT on the Arrangements for Carrying into Effect the Provisions of the VACCINATION EXTENSION ACT, and their Results.—
By DENIS PHELAN, Esq., M.R.C.S.L., *Assistant Commissioner.*

*Poor Law Commission Office,
Dublin, 25th March, 1842.*

GENTLEMEN,

HAVING carefully examined the returns and other communications made to this office on the subject of vaccination, and having availed myself of the many opportunities presented to me of making inquiry respecting the operation of the Vaccination Extension Act in every part of Ireland, I have the honour of submitting the result of that examination and those inquiries.

The returns show that, up to this date, vaccination contracts have been entered into for all the electoral divisions in 88 Unions, and for some electoral divisions in 12 other Unions, containing altogether a population of about 5,322,000. These are divided into 640 vaccination districts, to which 470 medical gentlemen have been appointed, 160 of whom are physicians, 220 surgeons, and 87 are apothecaries. Three appear to be medical students, or persons who possess no legal qualification to practise in either of the above capacities.

Some have contracted for an entire Union, others for one or more electoral divisions comprising a portion of a Union, or portions of adjoining Unions. The population so contracted for by individuals averages from nearly 40,000 to 1000.

In 30 Unions, of which I annex a list, there are no contracts for carrying the Act into operation. The joint population of these Unions, and of the electoral divisions, in the 12 before alluded to (in which portions only have been contracted for), is about 2,441,000, being nearly one-third of that of the entire kingdom.

It appears that the Abbeyleix and Newcastle Boards of Guardians appointed vaccinators at 1s. 6d. and 2s. 6d. per successful case, and that the Ennis Board of Guardians agreed to pay each vaccinator a salary of 20l. per year, in open contravention of the provisions of the Act; but as your Board refused to sanction these appointments, the Act is not yet carried into operation in these Unions.

The most respectable practitioners in many districts have entered into contracts; in others, none but junior physicians and surgeons have done so; in some, none but apothecaries have offered.

Generally, the physicians and surgeons who have entered into contracts are graduates of Trinity College, Dublin, or of the universities and colleges of London, Edinburgh, or Glasgow. A few licentiate of the Dublin College of Surgeons have made contracts.

In many Unions the vaccinator is the medical superintendent of the dispensary district in or near which he resides; in many others, the medical officers of dispensaries at first refused to contract on the terms suggested by you and offered by the Guardians, namely, 1s. per successful case for the first 200, and 6d. for each above that number. Several of these have since, however, contracted, and appear to be zealously engaged in carrying the Act into operation; but a very considerable number of this class still decline to offer their services.

Several of the medical attendants of fever hospitals and one county infirmary surgeon have entered into contracts.

In several Unions contracts were entered into towards the end of the year 1840 and early in 1841. The total number returned as successfully vaccinated up to this date amounts to 104,713, which averages nearly 2 per cent. on the entire population of the districts in which contracts have been made. The annexed Table (A) shows the number returned as successfully vaccinated in each Union, and the proportion which these returns bear to the population. This proportion varies greatly, being $16\frac{1}{2}$ per cent. in the Cahirciveen Union, 9 per cent. in the Kanturk Union, $6\frac{1}{4}$ in the Macroom Union, and $5\frac{1}{3}$ in the Killarney and Shillelagh Unions; whilst in Castlebar and Newtownards Unions, it is not $\frac{1}{10}$ per cent.* But great as this disparity is, that which takes place in the electoral divisions of the same Union is equally so. In the Kanturk and Kilbrin electoral divisions of the Kanturk Union, for instance, 35 per cent. on the whole population is stated to have been successfully vaccinated, although the return for the Castlemagna division is not one per cent. A similar disparity occurs in many other Unions.

The more influential practitioners in many Unions, who hold infirmaries and dispensaries, and to whom you advised that a preference should in general be given, having refused to enter into contracts, their example was followed in several instances by the junior physicians and surgeons, and by the apothecaries. But it is thought that many of these two classes would vaccinate on the terms offered, were they not somewhat influenced by the first class. In several instances, competent parties have contracted even under the pressure, it is stated, of such example or influence. But it is satisfactory to perceive that many dispensary medical officers and other respectable practitioners, who at first refused, have since become contractors, and that several of these appear to be most zealous in the discharge of their duties. I have reason to believe that many qualified and competent persons in several of the Unions and portions of Unions, in which no arrangements have been made, would willingly offer their services (whether to forward the benevolent intentions of the legislature, or for the remuneration to be obtained, or for both, is not material,) were they not restrained by the considerations to which I have alluded, and by others to which I shall immediately advert.

I observe that several who were appointed vaccinators in 1840, or early in 1841, have made no returns, and that many others have vaccinated but very few in proportion to the population. In 58 such districts, none have been returned as vaccinated; in 77 the number returned only averages 16 in each district. In many others the proportion vaccinated is very small compared with the population, of which it might be expected that, in the first year, about 1 in 20 would require the protection of cow-pock.

Thus it is evident that, whilst contracts have not been entered into in about one-third of the kingdom, vaccination has not been performed in, or at least no returns have been received from, many districts in which contracts were made early enough to enable the medical officers to have vaccinated a considerable number had they

* In 36 Unions it is under one per cent.

been so disposed, or had circumstances admitted of their doing so. It may hence be inferred that such medical men are not zealous in the discharge of the duty they have undertaken, or that they find it difficult to discharge it; and it is to be feared that some have only contracted in order to prevent other practitioners from coming into their districts.

I have heard it stated that, although some contractors make no returns, they vaccinate such as apply from amongst the class that usually obtains dispensary relief; and that the medical attendants of some dispensaries and of some infirmaries adopt the same course, which I believe to be the case. But I have reason to know that the extent to which vaccination is carried on in many such districts is very limited, and is insufficient for the wants or for the protection of the community; and further that, in some instances, these returns are not to be depended on, as they include all who have been operated on; and, as many of these are not subsequently seen by the vaccinator, some, perhaps a considerable portion, must be liable to small-pox.

I have reason to believe that the returns made by some dispensary medical officers are incorrect, and that the number stated to have been vaccinated is much exaggerated.

But even although the entire of the class which usually obtains infirmary and dispensary relief were vaccinated by such of the medical officers of those institutions as refuse to make contracts, this still would not fulfil the objects contemplated by Parliament, as many who are not considered to be fit objects for such relief, would not receive it, although entitled to it under this Act.

The circumstances, then, which chiefly impede its more extensive operation are—

1st. The opposition made to it by certain members of the medical profession, who not only refuse to make contracts themselves, although holding infirmaries and dispensaries, but who have influenced others, otherwise disposed to offer their services, from doing so.

2ndly. The indisposition of medical men, who are not so influenced, to make contracts, on account of the uncertainty of the remuneration they would be likely to receive for the time and labour devoted to the subject.

3rdly. The unwillingness of some Boards of Guardians to make contracts at the rate of remuneration suggested by you, and the refusal of other Boards to contract at any sum whatever, from an erroneous opinion that vaccination is sufficiently performed by the medical attendants of dispensaries.

Although many dispensary medical attendants and others, who at first refused to vaccinate under the Act, have since made contracts, so large a portion of them yet decline to do so, that it is to be apprehended that similar difficulties will still continue to exist. In several Unions, however, this opposition has, as you last year anticipated, considerably diminished, but not to the extent that was reasonably expected, or that could be desired.

The unwillingness of many medical men to vaccinate under the Act arises from the well-known difficulty of inducing the parents of children to bring them to the vaccinator on the particular days on which it is necessary he should see them, in order that he be enabled to certify

if the operation has been successful. Although many of the working classes in this country, those residing in and near cities and towns particularly, eagerly avail themselves of the benefits of cow-pock, several will not permit a supply of lymph to be taken from their children, and for this reason they omit to bring them back on the eighth or twelfth day. The consequences are that a sufficient supply of *virus* cannot be always insured, and that a conscientious medical man will not be paid for such cases; for as he has not seen them at the proper periods, he, of course, will not certify that they have been successfully vaccinated.

Knowing the habits of the working classes on this point, and learning from a considerable number of respectable medical men (who are well disposed to the law), that a large proportion of those who are vaccinated in dispensary practice, or under the Vaccination Extension Act, do not return on the prescribed days, or on any day when the vaccinator would be enabled to ascertain if the child's constitution was properly affected, I am of opinion that until this difficulty is got rid of, vaccination will be much impeded. If a medical man who is really determined to carry out the Act in its full spirit, and to refuse certificates to any who have not been examined by him on the eighth and twelfth days (on, or about, both of which it is absolutely necessary that he should see the cases), operate on, suppose 10 children twice in each week, and that only one-half the number is brought back to him, it is evident that he must feel it a great hardship to be compelled to vaccinate all who are brought to him, and yet that he can obtain no remuneration for those who will not return.

The prejudice to which I allude is not confined to the poor; it exists, although in a less degree, of course, amongst the middle classes, who, as well as the poor, were alike averse to permit small-pox matter to be taken from their children before the introduction of cow-pox.

It is well known that some resist the influence of cow-pock *virus* until repeatedly subjected to it; on this account it is necessary that the vaccinator should see the child on the proper days. But as a spurious inflammation often takes place, many parents ignorantly consider any such appearance to be sufficient; consequently, many of those who are not seen by the vaccinator on the above-mentioned days must be liable to small-pox, and will on a future occasion either become its victims or suffer seriously from their not having been successfully vaccinated.

Efforts have been made to obviate this difficulty, by compelling the parties to leave a deposit, which is to be returned on the successful issue of the case, and provided the child is brought on the prescribed days, and that liberty is given to take lymph from the vesicle. The deposit varies from 6*d.* to 2*s.*, and is usually forfeited if the terms be not complied with.

This practice secures the regular attendance of a far greater number than would otherwise return, and is, I am informed, adopted with much advantage by the Directors of the Dublin Cow-pock Institution, who state that previously many on whom they operated did not return.

It is deserving of remark, that those by whom deposits are obtained state that, as might be expected, the poor generally return, to entitle them to the sum deposited, but that persons in more comfortable circumstances do so in far less proportion.

I am of opinion that were a system of this kind acted on, it would prove highly beneficial; 1st, by securing a regular supply of fresh lymph; 2ndly, by insuring the child's attendance until the vaccinator has been enabled to afford the necessary protection, or until the constitution is found incapable of being affected; and, 3rdly, by securing to the medical man payment for each case which he successfully vaccinates, which, with very few exceptions, will be for as many as he operates on who had not before had small-pox or cow-pock. And although the sum for each may be small, such as devote time and attention to that duty will then be remunerated in proportion to the number of children who are susceptible of cow-pock.

It is, however, to be observed, that even although the practice of exacting deposits were adopted, many in this country would be unable to give the necessary sum, supposing it to be only 1s., a difficulty which should be provided for. But as farmers, tradespeople, and other parties in somewhat comfortable circumstances, will certainly avail themselves, as many such now do, of the benefits of the Act, a large proportion of those who are likely to apply to the vaccinators can afford to deposit the sum of 1s., or even more, if necessary.

With the view of securing the benefits of vaccination to all, and of obtaining the services of the medical profession, generally, in carrying it out zealously, I would suggest—

1st. That the contractors be authorized to vaccinate all *who are brought to them*, on fixed days, on the deposit of a sum equal to that which is to be paid for each successful case, such deposit to be returned when the contractor certifies the issue of the case; but to be forfeited to him if the party has not returned on the prescribed days, or will not allow lymph to be taken.

2ndly. That those who are unable or unwilling to give this deposit, shall bring the vaccinator a certificate of inability to do so from one of the elected or *ex-officio* Guardians residing in the electoral division, or from the warden.

3rdly. That the contractor be entitled to payment for all who are so certified, and on whom he has operated, even although they may not return on the prescribed days.

4thly. When the Guardians refuse to take the necessary steps to make contracts, either for the entire Union or for any portion of it, or are unable to do so, that the Poor Law Commissioners be empowered to appoint vaccinators on such terms as circumstances will admit of.

5thly. As a steady supply of vaccine lymph, from a source on which full confidence can be placed, must be very essential, that all contractors be supplied with it by the Directors of the Dublin Cow-pock Institution, free of expense, in the same manner as lymph is now supplied by the London Vaccine Institution, which forwards it *gratis* to all that apply for it. The Directors of the Dublin Cow-pock Institution only supply lymph without payment for the use of county infirmaries and for the constabulary; to all others they charge one guinea per year, or 2s. 6d. for one or two packets. I am certain that the payment of even that sum prevents many from obtaining fresh lymph, and consequently impedes vaccination. But if such addition were made to the grant of 200*l.*, now annually given by Parliament, as would enable the directors

to forward cow-pock lymph gratis to all *public* vaccinators, the practice would, I have no doubt, be greatly facilitated and extended.

In the course of my inquiries I have ascertained that cases are marked as successful in the registry-books of some vaccinators who had not seen those cases, in some instances, after the day on which the operation was performed, in others only on the eighth day. In both, certificates are given; but as the issue may, and often is, still, doubtful, and can be only satisfactorily ascertained by an examination on or about the 12th or 15th day, this practice should, if possible, be put a stop to.

The above suggestions for facilitating the operation of the Vaccination Extension Act apply to the payment *per case* system, under which vaccination is said to succeed well in England. It is, however, my duty to inform you that many intelligent medical men, who are friendly to the Commission, and anxious to see the objects contemplated by the Legislature in passing the Act in question fully carried out, strongly object to the principle of a payment per case. In England it has long been usual to compensate medical men for attendance on certain classes of the poor, such as midwifery cases, operations, &c., by a payment per case. Here, on the contrary, the medical officer of a dispensary is usually paid by a fixed annual salary, to which, in some instances, if the funds permit, a moderate sum is added, not from an estimate of the number of patients which he may have attended, but from that which his services for the year may appear to have deserved. To this general rule there are some exceptions, but here the medical profession almost universally consider this mode of payment to be more respectable and satisfactory; and I know that a considerable number of its members refuse to offer their services as vaccinators, because the same mode of remuneration is not adopted, and in consequence of its being a payment per case.

It is also the opinion of many respectable medical men with whom I have conferred on the subject, that, under appropriate regulations, vaccination would be satisfactorily conducted if this principle of payment were adopted; in that case they recommend that the medical attendants of dispensaries be appointed vaccinators for their respective districts, and they consider that the duties would be more effectively and economically performed by these gentlemen, than it is likely to be under the per case system. In this opinion I am much disposed to concur, for these reasons chiefly:—

1stly. As the superintendents of many dispensaries in mere rural districts cannot be induced to make contracts, parties who reside at a considerable distance are engaged; but the labour and loss of time must, in several instances, be so considerable, as to render it likely that the duties will be hastily and, of course, insufficiently performed, or that the vaccinator will resign the office.

2ndly. In almost every dispensary in Ireland the vaccination of the poor, including small farmers, tradespeople, servants, and the like, was considered to be a portion of the medical officer's duties. By many, this portion was very well performed, by others but indifferently, by a few not at all. In some districts these classes refused to avail themselves of the benefits thus offered them, preferring to pay small-pox

inoculators, as they had much less confidence in the protective powers of cow-pock. This feeling, no doubt, still prevails amongst many, and for this reason it may be supposed that were vaccination now offered by the dispensary attendants it would be still refused. But this would not be the case, as they cannot now, as before, avail themselves of small-pox inoculation. Neither could the medical officers of dispensaries be inert on the subject, as they would be required to make frequent returns, which would compel them, even if unwilling, to vaccinate according to the regulations provided for them.

In point of economy, I am of opinion that this mode of payment would be preferable, as those by whom the duty was before performed, or whose duty it was to perform it, would be satisfied with a reasonable compensation for it. That compensation would be chiefly estimated in consideration of the additional number to be operated on (as a more comfortable class will now avail themselves of the benefits of vaccination), and of the trouble and loss of time in keeping a registry and giving certificates. On these points sufficient information could be readily obtained to enable any proper authority to estimate the annual sum which it would be reasonable to allow. In corroboration of this view I beg to observe that the return of successful cases from the Athlone, Ballymena, Ballymoney, Cahirciveen, Kanturk, Killarney, Macroom, Shillelagh, Skibbereen, and Tralee Unions, amounts to 29,973, which at, suppose 9*d.* each, the sum probably paid on an average, is 1127*l.*, which would give a proportion of 30*l.* 10*s.* for each of the 37 dispensaries contained in these 10 unions. I have no doubt that for a less sum the medical gentlemen of these dispensaries would perform the duty effectively.

An arrangement by which vaccination could be carried out in this manner would merely require,—

1stly. That some competent authority should define the dispensary districts and fix on the sum to be allowed, such payment having reference chiefly to the amount of, and circumstances of the population of, the district.

2ndly. A power in the Poor Law Commissioners to appoint a competent person, if the Dispensary Committee cannot induce, or are unwilling to induce, their medical officer to undertake it, or, having done so, if he be negligent in performing it.

3rdly. The supply of cow-pock lymph, gratis, to all who undertake vaccination under the Act.

4thly. The keeping of a registry book according to a prescribed form, and its production on certain fixed occasions, and to the proper authorities.

After the most careful consideration of the subject, I am of opinion that, until some such arrangements as these take place, small-pox is not likely to be discouraged, nor vaccination to be performed, in many parts of the country, so as to afford the community that protection which Parliament contemplated, nor that satisfaction to the members of the medical profession which it is desirable should exist; and further, I apprehend that, until this be done, the unsettled state of the question will cause difficulties to the commission which would not otherwise occur.

The annexed table shows the total number of cases stated to have

been successfully vaccinated in each Union, the proportion which these bear to the Union population, and the Unions in which no contracts have been yet made.

I have the honour, &c.,

DENIS PHELAN, M.R.C.S.L.

Assistant Poor Law Commissioner

To

The Poor Law Commissioners.

[See Tables (A) and (B), pp. 562-3.]

II. LETTERS from MEDICAL PRACTITIONERS as to the Operation of the VACCINATION EXTENSION ACT.

SIR,

Ballina, August 15, 1841.

SINCE last I had the honour of submitting to you a report of the progress of Vaccination in Ballina, and the districts connected with it, an extended experience of its effects on over 1800 individuals, fully establishes, in my mind, evidence sufficient to justify me in placing its protective influence high upon the scale of medical probabilities, a position, as has been well observed, the very highest that can be obtained for any portion of a science whose data are influenced by the varying and unascertained laws of vitality. Those persons varying in age from one month to ten years and upwards whom I have successfully vaccinated, and who have, with a regularity hitherto unknown, returned to my house in eight days after that operation, continue to exhibit so much security, and such an exemption from the contagion of small-pox, as warrants me in arriving at the above conclusion, and also in estimating cow-pock as an agent of health capable of diminishing the ravages, and lessening the mortality caused by that disease. Since the legislative enforcement of vaccination has been introduced, and quackery in that regard rendered penal, its advantages in this quarter are being generally admitted. And from my knowledge of the rigid test of experiment to which it has been here subjected, those advantages prove as demonstratively as the subject will admit, that the general tendency of the vaccine disease is to destroy the constitutional susceptibility to small-pox contagion. Various instances might be adduced in support of this fact. Amongst the many that have fallen under my notice, I will merely mention one which should go far to establish in the minds of even the most sceptical, implicit confidence in the nature of that protection which genuine cow-pox affords.

I vaccinated one of three children who always occupied the same bed. He passed regularly and successfully through the disease. In about four months subsequently his brother and sister, who had been two years previously inoculated for small-pox by an itinerant empiric, and pronounced to have had it, sickened of that disease, and lay a considerable time under a severe attack of the true confluent species.

During their illness the vaccinated child lay between them, always at night, and frequently through the day, inhaling the same atmosphere, and covered with clothes that were literally saturated with infection, was often seen sucking the pustular fingers and cheeks of the infected brother, he, notwithstanding, resisted the contagion, and continues to this moment in perfect health. Wherever I succeeded in introducing

TABLE (A)—Showing the Number returned as successfully Vaccinated in each of 100 Unions, up to the 25th March, 1842.

Name of Union.	Number Successfully Vaccinated.	Proportion of success- ful cases to the population of the Union.	Name of Union.	Number Successfully Vaccinated.	Proportion of success- ful cases to the population of the Union.
		Per Cent.			Per Cent.
Antrim	972	2	Brought forward	43,852	
Ardee	589	1½	Granard	1,097	2
Armagh	438	1½	Kanturk	6,469	9
Athlone	2,439	3½	Kells	865	2
Athy . . . . .	..	..	Kenmare	1,406	5
Bailieborough	513	1¼	Kilkeel	928	3½
Ballina	3,343	3	Killarney	3,042	5½
Ballinasloe	111	¼	Kilmallock	1,564	2
Ballinrobe	34	⅛	Larne	209	1½
Ballycastle	958	3½	Lisburn	1,608	1½
Ballymena	2,396	3½	Lismore	984	3
Ballymoney	2,327	4½	Lisniskea	661	2
Ballyshannon	824	2	Listowel	3,005	4½
Baltinglass	1,317	3½	Longford	1,839	2
Banbridge	1,735	2	Loughrea	561	1
Bandon	1,114	1½	Lowtherstown	95	⅓
Bantry . . . . .	..	..	Lurgan	1,471	2½
Belfast	1,376	2	Macroom	3,340	6½
Boyle	270	2	Magherafelt	677	6½
Cahiriveen	4,442	16½	Manorhamilton	194	½
Carlow	559	½	Midleton	860	1½
Carrickmacross . . . . .	..	..	Milford . . . . .	..	..
Carrick-on-Shannon	229	2½	Mohill	100	⅛
Carrick-on-Suir	136	1½	Monaghan	1,893	27½
Cashel	236	1½	Mullingar	85	1½
Castlebar	27	20	Naas	1,473	3
Castleblaney	1,310	2½	Navan	1,849	5½
Castlederg	76	1	Nenagh	1,899	210
Castlereagh	227	1¼	New Ross	123	20
Cavan	533	2½	Newry	2,411	2710
Celbridge	570	2¼	Newtownards	22	29
Clifden	66	1	Oldcastle	1,051	21½
Clogheen	139	1	Parsonstown	1,682	21½
Clones	669	1½	Rathdown	1,550	4
Clonmel	136	1	Rathdrum	1,643	3½
Coleraine	460	1	Roscommon	1,910	2½
Cootehill	1,143	17½	Roscrea	1,489	2½
Donegal	839	2½	Scariff . . . . .	..	..
Downpatrick	1,251	1½	Shillelagh	1,712	5½
Dublin, North	943	2½	Skibbeeren	2,426	2½
Dublin, South	446	2	Sligo	865	21½
Dungannon	1,918	3	Stronorlar	481	2
Dungarvan	506	1	Swineford	69	10
Dunmanway	406	1½	Thurles	165	2
Dunshaughlin	565	2½	Tralee	2,390	24½
Enniscorthy . . . . .	..	..	Trim	669	2½
Eniskillen	181	¼	Tuam	120	1½
Fermoy	2,753	3½	Waterford	918	1½
Galway	461	1½	Westport	264	1
Gorey	925	2½	Wexford	1,387	2½
Gort	944	2½			
Carried forward	43,852		Total	104,713	..

TABLE (B).—Showing the Unions in which no Arrangements have been made to carry the Vaccination Extension Act into operation.

Abbeyleix.	Dundalk.	Kilrush.	Newcastle.
Balrothery.	Edenderry.	Kinsale.	Newtown Limavady.
Callan.	Ennis.	Letterkenny.	Omagh.
Clogher.	Ennistymon.	Limerick.	Rathkeale.
Cookstown.	Glenties.	Londonderry.	Strabane.
Cork.	Gortin.	Mallow.	Tipperary.
Drogheda.	Inishowen.	Mountmelick.	Tullamore.
Dunmanway.	Kilkenny.		

D. PHELAN, *Assistant Poor Law Commissioner*

the matter of cow-pox amongst *all* the children of a district, at the same time, the result was invariably satisfactory. Small-pox was less liable to appear, and when it did, never lingered long. This has been strongly exemplified in two large and populous villages in this neighbourhood, where it was beginning to prevail, and where one of the inhabitants very imprudently procured some of the infectious matter and gave it on a little bread to his son, aged 21, and daughter, a fine girl aged 18. Both sickened at the usual time, and, in short, a worse description of confluent pox than what appeared could not have been well imagined. Painful and protracted suffering was entailed, under which the girl died, the boy with much difficulty recovered, a marked example of his father's rashness, and a warning to his neighbours, which had an excellent effect. After that I easily prevailed on the villagers to bring in their children to be vaccinated, and the consequence was, that in a short time the progress of the disease was checked, and eventually disappeared, without numbering one in addition to those originally attacked. The extent of the number I now have done is pretty good proof that the success of the measure here is beyond a doubt. The weekly amount at present is rather decreasing, not from any want of confidence or disinclination on the part of the people to comply, but from the fact of so many having been already done, and all those that are outstanding reside at so great a distance from here that the uncertainty of the weather, together with the want of time attendant on the pressure of agricultural business, combined to prevent them at present coming in. There still exists a strong prejudice in the public mind against cow-pox, and when that is overcome, a further difficulty arises in prevailing on the frier vaccinated to permit a sufficient supply of lymph to be taken a little time and address, no doubt, will correct; and on the notwithstanding, gratifying to behold the increasing confidence in vaccination which my returns abundantly attest, and which I can only continue to account for on the grounds of the incessant trouble taken to inspire that confidence on all suitable occasions, as well as the continued exemption from small-pox which all those I have vaccinated exhibit.

Should an exception occur (and what result of human free from exceptions?) it may be said, without a solecism, correctness of the rule, for in every such case the proof of cow-pox is particularly manifested in the quick and

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of the individual so affected, and in the freedom from any of the attendant train of evils almost sure to follow in the track of unmodified small-pox.

In conclusion, I wish it to be observed, that I have met with many to whom, after repeated trials, with fresh and active *virus*, I was unable to communicate cow-pox.

This is to be attributed to a certain idiosyncrasy of constitution, which from time to time will be met with, and which will occasionally be observed, even in regard to small-pox itself. In such cases, after a delay of some time, in the hope of a change taking place in that particular habit of body, it not unfrequently happens that the next trial will be attended with success.

To

I have the honour, &c.,

Joseph Burke, Esq.

C. DEVLIN, M.D., Surgeon, &c.

Assistant Poor Law Commissioner.

SIR,

Gort Medical Hall, September 13, 1841.

WITH great respect I beg leave, as Vaccinator of the Gort Union, to report to you the progress of vaccination in this Union. The confidence of the poor is every day increasing, in consequence of several children vaccinated by me having been exposed to the contagion of small-pox, and never taking it. When I first commenced, in July, I had not more than from four to six patients to vaccinate on each Monday, but so much is the confidence increased that I had on the 23rd August, 33 patients; on the 30th August 50; and on the 6th September 74; by which you will perceive the increase of confidence in vaccination. I conceive the system works well in this country, and I do not think it requires any change. I beg leave to say that the method I use in enforcing regular attendance of the patients is, on the day of vaccination I make each deposit sixpence, and when the patient attends again on the eighth day the money is then returned; this I find to answer all purposes, as not one sixpence has been forfeited. I have vaccinated since the 26th July last, the large number of 253.

I beg leave to mention that the great influx of patients for vaccination is caused by a very bad small-pox being about both town and country, of which many have died.

To I have the honour, &c.

Joseph Burke, Esq.,
Assistant Poor Law Commissioner.

PATRICK TAAFFE, Licentiate Apothecary.

VACCINATION REPORT.

Districts

of Kennitty and Frankford, Union of Parsonstown.

THE

MAS CHEEVERS, Licentiate Apothecary, &c.

ON my

being appointed by the Poor Law Guardians to vac-

inate persons of
felt the necessity of
this most useful

fering themselves for such purpose in these districts, I
of doing everything in my power to give efficiency to
legislative measure, "The Vaccination Act." In

submitting this hasty analysis or report of vaccination in my districts I would particularly invite your attention to the advanced age of the greater number of cases treated by me, a fact that speaks plainly of the attention hitherto paid to this most useful branch of the profession: the following abstract will evince how necessary such a measure was.

Total number of cases vaccinated from 18th February	
to 30th June	732
,, number of successfully treated certified cases	593
Certified cases under two years old	101
,, from two years old to five	288
,, from five years old to ten	150
,, from ten years old and upwards	54
<hr/>	
Total successfully treated cases	593

The question may arise by what means I have vaccinated such a number, as I am informed in many places the persons chosen have comparatively few cases in the same period of time, even in much more populous districts? My answer is, that when sufficient care is taken in making it *public*, and explaining the *safety* and *simplicity* of this most useful preventative against such a fearful malady, that success will attend their exertions. And, further, it is absolutely necessary that the vaccinator should attend not only at his residence, but also at appointed times and places in the remote parts of his districts, as I have done here. I arranged to attend at five different parts of this district for the sole purpose of vaccinating, and of inspecting the several cases a second, and sometimes a third and fourth time; the poorer class of the Irish peasantry, being most of them very badly clothed, will not (from any surety of safety from disease) bring their children into the towns and villages. I am quite ready to assert that one-fourth of the number I have had would never have come to my residence the distance of one mile for the purpose, and much more few in number would there be of those brought back for a second inspection and certificate.

Further, *it is my opinion*, considering the ultimate usefulness of vaccination, that the vaccine vesicle is much altered in its character and efficacy, from the fact of the children being exposed to cold; wet will induce diseases during the sequelæ of vaccination, together with the arms being dragged, and otherwise carelessly treated, in coming any distance, as often to cause great inflammation of the arm, and often general constitutional irritation, leaving the benefits derivable much to be doubted. One very probable cause why greater numbers may not have been vaccinated by the persons appointed, was a report that the Poor Law Commissioners had no fund at their command to remunerate vaccinators for their professional duties; on this point; I felt perfectly easy, knowing that they would never employ persons to perform public duties without remunerating them. This report was very industriously disseminated, especially by persons who were anxious that vaccination should become a dead letter in the hands of those chosen under the *tender system*; further, it is my belief that in order to bring vaccination into more extended operation, more energetic

measures must be adopted. I shall feel great pleasure in giving any further information on the subject of vaccination in my power at any future time.

To *Joseph Burke, Esq.,* *THOMAS CHEEVERS, Licentiate Apothecary, &c.*
Poor Law Office. *Kennitt, September 1: 1841.*

PARSONSTOWN UNION.

SIR, *Ferbane, October 4, 1841.*

I BEG to inform you that having been appointed by the Poor Law Guardians, in January last, to vaccinate in the electoral divisions of Ferbane, Limotrohan, Shanan Bridge, Seven Churches, &c., I accordingly commenced, and am happy to be able to inform you that up to the present period I have been so far successful that I have 630 cases successfully treated. In order to accommodate the public, I spared no labour on my part, as I appointed certain days to meet the people in the most remote parts of my districts, and have to remark that the public in general felt happy at having such an opportunity afforded them, and attended in considerable numbers.

I beg also to remark, very particularly, that in the parish of Seven Churches, being the most remote part of my district, I spoke to the Rev. Mr. Fitzsimons, P.P., to explain to the people the great advantage that would be afforded them in having their children vaccinated free of expense. He very kindly communicated it to his flock from the altar on the following Sunday, and to which I, in a great measure, attribute the strict attendance of the people in that particular district. I have also to remark that I consider small-pox is becoming every day less frequent, as I have only met with three cases during my visits through the different parts of the districts.

I shall conclude my remarks at present, by stating that I consider, if I had printed forms of notices, with blanks for the days and places, to post up in the several parts where I may appoint to attend, they would very much promote the attendance of the people to each appointed place.

To *I have the honour, &c.,*
Joseph Burke, Esq., *JOHN WALSH, Licentiate Apothecary.*
Assistant Poor Law Commissioner.

No. 4.

REPORTS OF AN INQUIRY INTO THE TREATMENT, CONDITION AND MORTALITY OF INFANT CHILDREN IN THE WORKHOUSE OF THE NORTH DUBLIN UNION.

I.—LETTER from the BOARD in DUBLIN to the SECRETARY OF STATE for the HOME DEPARTMENT.

Poor Law Commission Office, Dublin,

SIR, *January 19, 1842.*

I HAVE the honour to forward for your information a copy of the evidence taken, and also copies of the Reports of Mr. Hall and Mr.

Phelan, and of Drs. Kennedy and Corrigan, in reference to the treatment, condition, and mortality of the infant children in the North Dublin Union workhouse.

I venture to hope that the result of this inquiry will be satisfactory ; and I have the honour, &c.

To GEORGE NICHOLLS.

The Right Hon. Sir James Graham, Bart.

&c. &c.

II.—REPORT to the POOR LAW COMMISSIONERS.—By RICHARD HALL, Esq., *Assistant Commissioner.*

GENTLEMEN, *Dublin, January 20, 1842.*

It appeared expedient, in consequence of statements published early in December last, relative to the mortality which had occurred among the infant children in the North Dublin Union workhouse, that an investigation should be made into the accuracy of those statements, and into the real circumstances of the case.

It was accordingly determined that I should publicly examine such persons as were competent to give evidence on the facts, and on the accommodation and treatment of the children ; and that, as the inquiry would necessarily touch upon many points of a medical character, Mr. Phelan should give me his assistance.

On the 10th December we commenced our examination of witnesses, and closed it on the evening of the 18th, having been engaged in it the greater part of seven days, and having examined the master, matron, assistant-master, and medical officers of the workhouse, as well as several members of the Board of Guardians.

I carried on the investigation in the board-room of the workhouse ; and in order to obtain a faithful report of the proceedings, I engaged a professional short-hand writer, who was instructed to take down every question and answer *verbatim*. Reporters for newspapers were also in attendance ; and I interposed no obstacle to their admission, or to that of any other person who might wish to be present, only making it a condition that the publication of the evidence should not commence until the investigation should be closed.

The investigation was protracted to a length which I did not anticipate ; but I thought it right to allow it to take as extensive a range as other persons might consider to be desirable (so that it did not become an inquiry into other institutions, with which I conceived we had nothing to do), and to permit any member of the Board of Guardians freely to question the witnesses ; and I did not terminate the investigation until I was assured that I had given “ every fair latitude in the examination of witnesses that could possibly have been expected from me in my official capacity.”—(*See Minutes of Evidence, December 18.*)

The following observations are drawn up with reference to the document which accompanies them, containing all the questions and answers, as taken down by the short-hand writer engaged for that purpose ; the queries are numbered throughout, and I have referred to them by that means.

The circumstances that more immediately gave rise to the investigation were as follows:—In pursuance of a resolution (928*) passed by the Board of Guardians on the 24th November, upon the motion of Mr. Roper, an inquiry was instituted by the Board into the facts alleged. In that resolution it was asserted and assumed, that of 100 infants admitted into the workhouse between the 11th May, 1840, and the 1st May, 1841, 94 were in good health at the time of their admission; which assertion or assumption was, notwithstanding the subsequent inquiry, brought before the public and commented on as matter of fact. It was stated in the course of the inquiry by Dr. Duncan, one of the medical officers of the workhouse, and his statement was supported by arithmetical computations, that the mortality among the children under two years of age, in the workhouse, had been for one year upwards of 63 per cent. (848 to 860, 862 to 865). This statement not being disproved upon the inquiry, as it might have been, was also received as matter of fact; and coupling it with the assertion before mentioned concerning the health of the children, it was currently said that of 100 children admitted into the workhouse, of whom only 6 were unhealthy upon their admission, 63 died in the course of a year. This result was at once perceived by those who were conversant with the facts, to be so wide a variation from the true state of the case, that it was felt to be absolutely necessary to prosecute the inquiry beyond the point to which the Guardians had conducted it.

But besides these, several other statements were reported in the newspapers to have been made in the course of the same inquiry, in order to account for the assumed excessive mortality, the incorrectness of which was immediately apparent to such persons as are acquainted with the workhouse, but could not be so to the public at large;—such as, that the day-room occupied by the mothers and infants was “perfectly without light” (494, 495, 496), and “under the level of the ground” (497, 498); that the new day-rooms were “not fit for any purposes of human beings” (678 to 688). As an instance of the improper crowding of the dormitories, it was stated that on a certain night, 113 persons, nurses and infants, had slept in one room. From what was elicited on the same occasion, it was inferred by some of the Guardians that children could not be reared in the workhouse at all, and that the only safe and proper mode of relieving destitute children was to send them to nurse in the country. Mr. Arkins is reported to have stated, in support of this view, that out of 64 orphan children sent into the country by a charitable society, of which he was a member, only two had died. These statements, circulated by the newspapers, could not but tend to produce a very erroneous impression as to the system adopted in the workhouse, and as to the suitableness and sufficiency of the relief provided by law for destitute children; and it appeared absolutely necessary, when the inquiry on the part of the Guardians was closed, to take further steps, with the view of enabling the Poor Law Commissioners to make, whenever called upon, a full and correct statement of the facts corroborated by evidence publicly taken and accurately reported.

Subsequently to the investigation conducted by me, you requested

* The figures within brackets refer to the Number of the Queries in the Evidence.

two medical gentlemen of great experience and unquestionable competency, to visit the workhouse, "for the purpose of examining into the accommodation provided therein for the pauper children under two years of age, and into their general condition and treatment." Dr. Evory Kennedy and Dr. Corrigan have bestowed great pains in complying with your wishes, and their report is before you. It contains some very interesting and valuable statements of comparative mortality among children, in various places and under different circumstances. As regards the present condition of the mothers and children in the workhouses, and the way in which they are lodged, clothed, and dieted, it is on the whole satisfactory; and it distinctly brings out the fact, that the mortality of the children under two years of age, calculated upon the only intelligible and practical principle, has been, in the North and South Dublin workhouses, less per cent. than the mortality of the children sent to be nursed in the country by the Dublin Metropolitan Police Commissioners, or by the governors of the Dublin Foundling Hospital, or by the overseers of any parish in Dublin from which a return could be procured. It is also stated by Dr. Kennedy and Dr. Corrigan, to be considerably below the average rate of mortality of children under two years of age, of all conditions, in the cities of London, Vienna and Berlin, as given in M'Culloch's Mortality Tables. For the details I must refer you to the Report, pages 22 and 23; only giving here the following summary of the calculations and statements. The rate or mortality of children under the age of two years is stated in that Report to be,—

In London	45 per cent.
„ Vienna	52 „
„ Berlin	47 „
Of foundlings supported by the parish of St. George	75½ „
„ „ „ St. Michan	75 „
„ „ „ St. Nicholas Within	75 „
„ „ „ St. Michael	60 „
„ „ „ St. Mary.	56½ „
„ „ „ the Police Commissioners	56 „
„ „ „ the parish of St. Mark	51½ „
„ „ „ St. Peter	49½ „
„ „ „ the Foundling Hospital (at nurse in the country).	39½ „
Mortality in the North Dublin workhouse	35½ „
„ „ South Dublin workhouse	35½ „

And among 1000 children of between 200 and 300 women who happened to be in the workhouse, the Lying-in-hospital, and the Mendicity Institution, and who were examined on the point, the mortality is stated to have been 34 per cent.

The points upon which evidence was taken are so numerous, that merely to touch upon them all would swell these observations to an inconvenient bulk; but on some of them, especially the rate of mortality and the state of health of the infants on admission, it is necessary to enter rather fully.

First, as to the rate of mortality:—Dr. Duncan has stated (848 to

865, 1741 to 1747), the mortality to be 63 and a fraction per cent., adopting the method of M'Culloch (858, 865), namely, that of constant residence. This method of calculation is as follows:—The number of days that each individual has remained in the institution having been ascertained, the whole are added together, the aggregate is divided by 365, and the quotient is the number which may be assumed as the number of constant residents; for instance, if 100 persons have been admitted during the year, and have lived in the workhouse for periods averaging 150 days, the whole number will have remained 15,000 days; divide 15,000 by 365, and the quotient 41 (omitting the fraction) will be the number of constant residents in the workhouse for the year. In ascertaining the rate of mortality, the actual number of deaths that may have occurred during the same period is to be compared to the number 41; so that if, of the 100 individuals admitted 10 have died, the rate of mortality will upon this method be shown to have been as 10 to 41, or (omitting the fraction) 25 per cent.

Now it is not difficult to perceive that this method is fallacious, for it assumes that the same proportion of those who were not constant residents would have died, had they all remained in the workhouse, as did die of the ascertained number of constant residents; that is, as 10 died of the 41 constant residents, so 15 of the other 59 would have died had they also remained. But this ought not to be assumed, for the 10 who are known to have died may have been the only persons out of the 100 who were diseased, or an epidemic of rare occurrence may have carried them off.

It might also happen in this case, that of the 100 persons admitted, all might be alive at the end of the year, excepting the 10 who had died in the workhouse; so that while the statement that the mortality among these 100 persons in the workhouse had been 25 per cent. would certainly lead to the assertion that 25 of them had died, leaving 75 survivors, the facts would be that only 10 per cent. had died, and that 90, instead of 75, of the 100 persons were still alive.

But further; upon this method the rate of mortality may advance far beyond 100 per cent., or, in other words, it may be made to appear, that from a given number more than the whole may be subtracted. The aggregate number of days passed in the workhouse by the 100 persons admitted might have been 3650, in which case the rate of mortality would be stated as 100 per cent., although only 10 of the 100 had actually died; or, to take a possible case by way of illustration, the 100 persons may have remained in the workhouse in the aggregate 365 days; in which case the number of constant residents would appear, upon this method, to be 1, and the rate of mortality 10 to 1, or 1000 per cent.; but the absurd proposition, that of 100 persons admitted, 1000 had died in the workhouse, would of course never be stated, although the proposition that 63 out of 100 had died, which results from a process of computation exactly similar, appears to have been received, and to have obtained credence at once.

It seems, however, that Dr. Duncan, in calculating the rate of mortality among the infants, did not adhere strictly to M'Culloch's method: had he adhered to it he would, I believe, have produced as a result that the rate of mortality was 116 per cent.; but, in calculating

the number of constant residents, he excluded the numbers of days which those who died had passed in the workhouse, and added the gross number of deaths to the number of constant residents, calculated only upon the number of those who had been discharged, or who remained alive. By this departure from M'Culloch's method (a departure for which I am at a loss to account), the dividend, and consequently the quotient, were greatly increased; the result of the process was reduced to an amount which has in the face of it nothing absurd or extremely improbable, and the manifest absurdity of the statement that 116 per cent. had died, or that of 100 infants 116 had died, was avoided.

The truth is, that the object in view being a comparison of the mortality of infants in the workhouse with the mortality of infants belonging to the same class out of it, other considerations than those involved in M'Culloch's method are necessary. As a mode of comparison between the mortality in the workhouse and out of it, that method is not sufficient. The population of a workhouse is so fluctuating and so peculiar, that the absolute number of persons received into it during a given period, as well as their condition on admission, the duration of their actual residence, and the proximate cause of death in each case, must be taken into account. The worst conditioned part of the community seek and obtain relief in the workhouse (372, 373, 382), and the worst of those received remained there.

The following passage, translated from Quetelet's "*Physique Sociale*,"* is exactly in point: "To ascertain the laws of mortality in establishments of which the population is fluctuating, it is not sufficient to compare the number of deaths with the number of days of residence; attention must also be paid to the number of individuals over which this number of days must be spread. As the number of individuals increases, especially in the asylums of wretchedness and human infirmities, in the same proportion would it appear that the chances of mortality must be multiplied."

The case of the workhouse approximates to that of an hospital; and a ratio of deaths to admissions is a more fair, more intelligible, and more useful form of stating the rate of mortality than that which has been adopted. In this way, as is shown in the Report of Dr. Corrigan and Dr. Kennedy, the rate of mortality of infants has been, in the North Dublin workhouse, $35\frac{2}{3}$ per cent., in the South Dublin workhouse, $35\frac{1}{2}$ per cent.

The assertion or assumption that 94 per cent. of the infants admitted were in a healthy state upon their admission rests upon a return, extracted from the Workhouse Register (400, 401, 928, 1765), in which there is a column headed, "If disabled, description of disability." The object of this column is to secure an accurate record of the number of paupers who are admitted, and classed either as able-bodied

* The original passage is as follows:—"Pour trouver les lois de la mortalité dans les établissemens dont la population est mobile, il ne suffit pas de comparer les décès au nombre de journées d'entretien; mais qu'il faut aussi faire attention au nombre d'invidus sur lequel ce nombre de journées doit être reparti. Plus ce dernier nombre est grand, surtout dans les asyles de la misère et des infirmités humaines, plus les chances de la mortalité semblent devoir se multiplier."—Vol. I., page 262.

or as disabled paupers; that is, to guard against any able-bodied pauper being placed in a class which is exempted from hard labour, by requiring that where a statement of disability is made, a specific description of the disability should be entered. This seems to have been contemplated, and nothing more. It has, however, been understood that the state of health of every pauper on admission was to be registered in this column; and it appears that in most instances of children, where it was not considered by the medical officer inspecting the child on admission that it was in a state of actual disease, and should be at once placed in the hospital, or where the Board of Guardians did not notice the state of health, an entry of "good health" has been made by the assistant-master, upon whom devolved the duty of registering the paupers. Such an entry having been made in the great majority of cases of infants, and it having been assumed that the entries were according to fact, it was of primary importance to ascertain how they had been made, by whom, after what inquiry, and with what means of forming a correct judgment. With this object, the evidence of the master, assistant-master, and several members of the Board of Guardians was taken (1 to 342).

It appeared that in some cases entries were made of the state of health by Guardians, presiding at a weekly Board for the admission of paupers; that where this was done, the assistant-master copied such entries into the Register; that in cases where no entries had been made, he ascertained the state of health, and entered it according to his own judgment (142); in no case did he have recourse to the medical officer (129), but either formed his own opinion by observation of the child, or he adopted the statement of the parent where the child was not an orphan (179). The evidence of the assistant-master was confused and contradictory on several points: he stated (163, 200, 202) that the mothers were inclined to represent the health of their children to be worse than it really was, and that in making the entry he took the statement of the mother (173 to 189), and still the fact (196) is, that nearly all the infants are entered by him as in good health, and that too contrary to his own opinion at the time (169, 189, to 192) in many cases. He accounts for this (201 to 204) by admitting that he made the inquiries in a careless manner, not being competent to arrive at a knowledge of the case. With respect to the entries made, or the omission of entries by the Board of Guardians, it appears that they generally presumed that the pauper would be examined, and his state of health recorded, by the medical officer subsequently to his admission (236, 237, 248, 273, 291, 292, 297).

The result of the investigation on this point was an impression that the return could not be relied on as accurate: this was distinctly admitted by Mr. Roper (943, 946); it is affirmed by Guardians (926, 965) and by Dr. Duncan (424, 425, 565, 1763).

It would be superfluous to attempt to prove that destitute infants, when they were admitted into the workhouse, were not for the most part in good health, had it not been assumed and commented on as a fact, that only 6 per cent. of them were in bad health at that period. Under the circumstances, however, I thought it right to collect the opinions on this point of the Guardians, the medical officers, and the

officers of the workhouse; they will be found plainly expressed in the Minutes of Evidence.

The assistant-master states, concerning the children (167), that they and their mothers generally presented themselves for admission in a very bad state, meaning (185) a state of emaciation and delicacy caused by destitution: in his opinion, many infants were admitted in a good state of health (213), but the majority were in a bad state of health (218).

Mr. Barlow, the chairman of the Board of Guardians, states (249), that the great proportion of the paupers who presented themselves for admission, particularly the children, were in an emaciated, miserable state, in a far worse state than the adults (255); miserable in appearance from want of food, proper care, and the nourishment which young children should receive (263).

Mr. O'Gorman states, that the mothers and children were seldom presented before the Board, except in the utmost state of destitution (274); that in many instances, the cases of the very young children presented for admission seemed to be quite hopeless (286); that they were very weak, wretched, and worn out (287); and that if he saw his own children in such a state he would be very much alarmed for their safety.

Captain Lindsay states, that, without expressing any positive opinion as to any disease under which the children laboured, his general impression was that a great majority of them came into the workhouse with death written in their faces (296).

Mr. Swan states, that a majority of the children on admission were in a bad state, a state in which one might expect to find them (325): a weak, low, bad state, approximating to disease (326).

The evidence given by Mr. Arkins is of a very different tenor to the depositions of other members of the Board, and those of the medical officers, on this point. He considers that the majority of the children under two years old were healthy upon their admission into the workhouse (348, 361, 385).

Dr. Duncan, one of the medical officers, was examined at great length as to the state of health of the children on their admission: he states his opinion to be that about one-half of the children were healthy at that time, others in a delicate state, and others actually far gone in disease (420, 421); that not many of the mothers were actually diseased, but generally speaking their health as nurses was deteriorated, and their constitutions not in a sound and healthy state. He could not speak positively as to the relative proportion of those children who were delicate and those who were actually diseased (556), nor had he any record to supply the information (404, 558, 559, 562); he considered that 6 of the 100 children were in such a state that it was impossible for them to recover, that the recovery of others was a question, but that they were not labouring under actual maladies which would necessarily prove fatal (565). At a later period of the examination, Dr. Duncan stated that not more than 20, nor so many, of the children were in a hopeless condition upon their admission (870).

Dr. Kirkpatrick, another medical officer, states, that he has no record of the state of the paupers when he examined them on their

admission (1008); that, according to his present impression, some of the children were in good health, others in a hopeless state of health, and others in that state of disease as caused him to doubt the propriety of vaccinating them (1019); he thought that one-half were healthy (1010), 25 of the 100 being in first-rate health (1011); 6 or 8 were in the last stage of existence, and a good many more too delicate to be vaccinated (1012); 50 were in a diseased state, broken down in health (1015); the majority of the children admitted were bad subjects for any epidemic (1018).

The matron of the workhouse gives it as her opinion that the children were in a state of natural delicacy upon their admission (1202); that some were in a very emaciated state (1204); and that the healthy children bore a very small proportion to the others.

Such is the summary of the evidence bearing directly on this point. With the exception of that given by Mr. Arkins, it is all to the same effect, and discloses precisely the state of things that would be expected by any one who had considered the nature of the relief afforded in the workhouse, and the condition and circumstances of that class of persons who in the city of Dublin would be likely to avail themselves of it. Upon reviewing the evidence, and reflecting on the facts of the case, one cannot but be astonished that any person in this city would be so credulous as to believe, or would venture to repeat, in the hope of being believed, the assertion, that of 100 children received into the workhouse, 94 were in good health at the time of their admission.

The question, then, may fairly be asked, whether the mortality of the children has been, under such circumstances, excessive? The chairman of the Board of Guardians replies to that question, that he does not consider it to have been so (975); and states his belief, that the opinion on the part of the public that the mortality has been excessive, has originated in a report unfortunately (976) and erroneously (977) spread abroad in the city.

The evidence given by Mr. Arkins bears on this question, inasmuch as he described scenes of destitution that he had witnessed as a trustee of the Roomkeepers' Society, and which he stated to surpass any cases of wretchedness that have lately come before the notice of the Guardians, or that can now be seen in Dublin (356, 357, 369). These instances occurred before the opening of the workhouse (371), and Mr. Arkins is not now aware of any persons being in a more destitute state than those that apply for relief (372). He accounts for the fact of parties who now apply for relief being in less urgent destitution than formerly by stating, that "the workhouse has weeded the city of those destitute cases" (382). Such circumstances, while they afford testimony to the efficacious operation of the Poor Law, at the same time would account for a far higher rate of mortality in the workhouse to which the persons who were previously existing in such misery resorted, than out of it; for they must constitute a much larger proportion of the inmates of the workhouse than they had before borne to that class of the community from which they were taken, and their constitutions and those of their children must have been irretrievably impaired by the wretchedness and privations of their previous existence (377, 379). And yet the rate of mortality in the North Dublin Union workhouse is, as compared with the rate in similar institutions, remarkably low. Dr. Duncan is

reported to have stated in his examination before the Board of Guardians, that it is $17\frac{1}{2}$ per cent., while in 10 metropolitan workhouses the mortality, as ascertained by M'Culloch, in the year 1837, was 29 per cent.

It is satisfactory to be able to state, that the notion of excessive mortality has not extended beyond the class of infants under two years old in the workhouse. In a note which I received from Dr. Duncan on the 15th May, 1841, he gives his opinion respecting the children above two years old, from personal examination of them, that "their general state of health was highly satisfactory" (540); and when questioned by me on the subject during the recent investigation, he stated his belief that the children from two years upwards have improved in health since their admission into the workhouse (541). Dr. Corrigan, in a note accompanying a copy of his and Dr. Kennedy's Report, writes thus:—"There is a part of the workhouse statistics we had an intention of noticing, but want of space prevented us—the state of the children from two to five years of age, who are all so remarkably healthy and fine looking." I may here notice the opinions, recorded from time to time since the opening of the workhouse, of the several visiting committees of Guardians, appointed for the purpose of inspecting the workhouse and its inmates. It is prescribed by your regulations that a series of questions referring to the condition of the paupers, and various matters connected with the discipline and management of the workhouse, should be periodically answered in writing by a committee of the Guardians (1559 to 1561). One of these questions is, "Are the young children properly nursed and taken care of; and do they appear in a clean and healthy state?" There are 61 answers to this question in the Visiting Committee's Book, entered at different dates, between 29th May, 1840, and 15th December, 1841. These answers will be found in full in the Appendix to the Minutes of Evidence, No. 3, p. 98. I will only state here that 40 of the answers are in the affirmative, without qualification; 8 are qualified affirmatives; 5 state that there are no complaints, or no reason to think otherwise; 2 notice that the children, or some of them, are delicate in appearance; 2 mention the prevalence of measles; and 1, the last, implies a deficiency of accommodation in the nursery and day-room: 3 answers are stated not to relate to children under two years of age.

It is impossible to give anything like a fair analysis of the evidence taken on the several points involved in this investigation. Those persons who believed the mortality among the infants to have been excessive, attempted, as was natural, to account for the excess, by alleging numerous defects in the system, and instances of mismanagement. The over-crowding of the dormitories, the unsuitableness of the day-rooms, the scantiness of the clothing, the want of air and exercise, and other circumstances incidental to these, were adduced as the concurrent causes of the excessive mortality, which, though not proved, was assumed to have taken place. Especially it was to be expected that the medical officers would be anxious to show that the mortality was connected with circumstances over which they could have no control, or which they could not control with sufficient promptness; and thus it has occurred that their evidence appears to be somewhat criminatory of the Board of Guardians, whose peculiar province it is to govern and

manage the workhouse in all matters of detail, and to direct the officers in the execution of their duties. Possibly the recommendations of the medical officers were not always attended to by the Guardians as implicitly, or carried into effect as immediately, as these officers might have considered that they should have been; but I think the evidence shows a constant desire on the part of the Board of Guardians to act upon the advice and opinion of their medical officers, as far as was possible, without surrendering their own opinion in matters on which they, as men of sense, were as competent to judge as professional persons; and, from my own observation, I believe the Guardians are disposed to concede to the medical officers more discretionary authority over the details of the management of the workhouse than is altogether consistent with the responsibility which the Commissioners have, by their regulations, imposed upon the master and matron of the establishment.

Whether such defective arrangements have been made or allowed to continue in the workhouse as would conduce to an excessive mortality, may be collected from the Minutes of Evidence. Certain it is that most exaggerated and untrue statements have been circulated in this respect. I have already mentioned that the day-room occupied by the mothers and children was reported to be under the level of the ground; whereas it appears that the room being built on a slope, the floor is in fact a few inches below the level of the ground on the one side, and a few inches above it on the other (497, 498). It was also reported of this room that it was totally destitute of light; whereas all that could have been truly said is, that it has a northern aspect, so that the sun at no time shines directly into it (494, 495, 496). In the report of Dr. Corrigan and Dr. Kennedy, the situation of this room is correctly described (page 18), and they say of it, "the room had been without a fire and unoccupied for some days before our visit,—the floor and walls were perfectly free from damp."

I have also mentioned that Dr. Duncan is reported to have given his opinion before the Board of Guardians that the new day-rooms are not fit for any purposes for human beings: upon being examined by me on this point, he made a more qualified statement (678); but he did not know the dimensions of the rooms, nor the number and size of the windows in any of them (684, 685, 686). In the Appendix to the Minutes of Evidence, No. 4, will be found the exact dimensions of each of these rooms; the number and size of the windows in each, and of the ventilators. I will here describe the smallest of them, selecting it as the one which on that account might be considered most objectionable.

It is 64 feet long, and 15 feet 3 inches wide; its height at the sides, is 8 feet 6 inches, and in the middle 12 feet 3 inches; it has six windows, of which three are 5 feet 3 inches by 2 feet 6 inches, and three are 3 feet by 2 feet 6 inches; and it has two Louvre-boarded ventilators, each 3 feet square, and 2 feet 6 inches high.

A want of means of enjoying air and exercise has been alleged as tending to the ill health and excessive mortality of the infants. The evidence of the matron is conclusive as to the existence of any just ground of complaint in this respect, (1357 to 1376). It is shown that so soon as it was reported to the Board of Guardians that such recrea-

tion was advisable, it was signified to the matron that the infants were to be taken into the garden by their mothers. This order of the Board the matron found it difficult to carry into effect, owing to the indolent habits of the parents: she was obliged to enforce their going upon fine days as a point of discipline; and so far from their expressing a wish to go into the garden, "it was rather a compulsory thing to get them into it." (1874).

As to the spaciousness and the ventilation of the wards in which the women with their infants have been at different times put to sleep, it is impossible to condense the evidence given on these points. Doubtless the ventilation of many of the wards is susceptible of those improvements which modern science has effected elsewhere; in some parts of the workhouse alterations in this respect have been made, as recommended by the medical officers; but the greater part of the establishment has now only the same means and contrivances for ventilation that were in use when the workhouse formed a portion of the House of Industry, and which were then deemed sufficient. It must not, however, be forgotten that by the erection of halls in which the paupers take their food, and day-rooms, the accommodation has been greatly extended and improved, under the orders of the Commissioners; and every sleeping ward, excepting those occupied by the classes of sick or bedridden paupers, may now be thoroughly cleansed and aired during the absence of the inmates every day.

With respect to the statement before alluded to, that on the 17th of February, 1841, 53 infants and 60 mothers and nurses were sleeping in one room, which statement was adduced as an instance of the improper way in which the sleeping wards were permitted to be crowded, it was satisfactorily proved by the matron that only 90 persons, not 113 as stated, had slept in the room on that occasion; the matron produced, in support of her assertion, documentary proof, which, being verified by a special committee of the Board of Guardians, satisfied them that the report as to the 113 was incorrect, and the person who had made it then being present admitted its incorrectness.

Without entering into minute considerations as to whether this or that arrangement in the workhouse is defective or capable of improvement, and as to the parties on whom rests the responsibility of making or declining to make alterations, I must content myself with declaring that I know of no step suggested as an improvement by any person whom I examined, that might not have been taken at any time since the workhouse was opened, in perfect consistency with the regulations of the Commissioners; nor am I aware of any measure which has been, or might have been adopted, with a view of promoting the healthiness of the workhouse, to which any of the regulations issued by the Commissioners has been an obstacle. The infants are now placed with their mothers in wards, of which Dr. Kennedy and Dr. Corrigan express their decided approbation: they might have been placed there at any time, had it been apparent that a necessity existed for removing them from the other wards. At any time the change might have been effected with equal facility as now, for the workhouse has never contained so many inmates as at present. So also as regards their food and clothing, and that of their mothers, they are left to be dieted, clothed, and treated by the Board of Guardians in all respects as the

medical officers may advise. In accordance with this is the fact, that it was never implied, in the course of the investigation, that the alleged defects and instances of management arose out of, or were at all connected with, the general rules under which the institution is governed, except that in one instance an alleged want of promptness in extending the accommodation of one class of paupers was attributed to a mistaken notion of system and order (475), and in another the matron expressed her apprehension that a certain proposed change would "interfere with classification" (1301).

I have found it difficult, in drawing up these observations, to guard against the use of language implying an admission on my part that there has been an excess of mortality among the infant children, and that such irregularities and defects have existed as are adduced by other persons to account for what they assume to have been the case. I must therefore distinctly express my opinion, that there has been much less to find fault with than could have been expected, considering how novel were the duties of both guardians and paid officers, and how rapid was the influx of paupers upon the opening of the workhouse. None know better than the Commissioners what evils are to be apprehended under such circumstances, and I think they cannot be more clearly pointed out than they were in your letter addressed to the Board of Guardians on the 31st March, 1840, upon the declaration of the workhouse, and on the 19th May, 1840, when the admission of paupers had commenced and was rapidly proceeding.—(*See Appendix to the Minutes of Evidence, Nos. 1 and 2*). The timely warning then given was not disregarded; and I can now, after the lapse of 18 months, reviewing the past circumstances, and looking to the present state of the workhouse, congratulate the Commissioners and the guardians on the almost total absence of the evils indicated in those letters.

It is, I think, apparent upon a perusal of the Minutes of Evidence, that the charge of excessive mortality among the infant paupers, together with the statement of facts adduced to account for it, is the result, in a great degree, of a preconceived opinion that destitute children cannot be satisfactorily maintained in the workhouse, and that the legislature ought to recal into existence, for the purpose of relieving them, the extinct system of Foundling Hospitals. I am not required to state here the moral and social evils which, being inseparable from foundling hospitals, have in most places led to their suppression. The additional expense that would ensue, if boards of guardians were empowered to pay for the sustenance of every infant child represented to be either deserted or in want, would be almost without limitation; for a board of guardians could hardly ever refrain from exercising their power of granting this description of out-door relief when appealed to; and the test of the workhouse being removed, such appeals would be innumerable. But the chief consideration, with reference to the recent investigation, is the fact thereby established—that the chances of life among a given number of infants relieved in the workhouse are greater than among an equal number intrusted to hireling nurses in the country. The Return from the Dublin Foundling Hospital shows that of 51,527 infants received from the year 1798 to 1831 inclusive, 38,674 were sent to be nursed in the country, of which last number 15,252 died under two years of

age; and it further appears that those who were sent to nurse were the more healthy infants of those received, for 12,153 died in the hospital before they could be removed from it to country nurses, the balance of 700 having been returned to their parents; the mortality of the country-nursed infants was $39\frac{1}{2}$ per cent. The returns from the Police Commissioners, and those from the Dublin parish officers, exhibit a much larger proportion, that of the former being 56 per cent., and the most favourable of the latter, the return from St. Peter's parish, giving $49\frac{1}{2}$ per cent.; while the mortality of infants in the two Dublin workhouses has been shown to have been respectively no more than $35\frac{2}{3}$ and $35\frac{1}{2}$ per cent.

I have the honour, &c.

RICHARD HALL,

Assistant Poor Law Commissioner.

To
The Poor Law Commissioners.

III.—REPORT to the POOR LAW COMMISSIONERS.

By DENIS PHELAN, Esq., M.R.C.S.L., *Assistant Commissioner.*

GENTLEMEN,

Rathmines, 23rd January, 1842.

HAVING, as directed, attended the inquiry held at the North Dublin Workhouse, relative to the condition and state of health of the infant children in that institution, I have the honor to offer a few observations on the medical portion of the evidence given on that occasion.

The points chiefly insisted on were—1stly. That the mortality of the class in question, namely, infants under two years of age, was excessive.

2ndly. That this excessive mortality was, in a great degree, caused by the infants being placed in ill-ventilated, dark, and over-crowded day-rooms and dormitories.

3rdly. That being so placed, a delicacy of constitution was induced, which, in many instances terminated fatally in consumption, or which rendered the infants bad subjects to contend with such attacks of epidemic or other diseases as occurred amongst them.

The mortality which takes place in hospitals is usually calculated by comparing the deaths with the admissions. From a former Report of mine on the state of the North Dublin Union Workhouse, it appears that, of 4,171 destitute persons admitted into it from the 4th of May, 1840, to the 31st of August, 1841, 2,550 were received into Hospital, and that many beside were under medical treatment. The proportion admitted into the hospital of the South Dublin Workhouse was still greater.

It would, therefore, appear that the mortality in this workhouse may be fairly calculated on the same principle as in hospitals, and that this particularly applies to children under two years of age, as I find that of 274 of this class admitted into the North Dublin Union workhouse, 218 had been under medical treatment, and that the remaining 56 might have required medical assistance occasionally.—[See *Mr. Browne's Evidence, Query 1689.*]—An additional reason for calculating the mortality of this class in the same manner as in hospitals is, that the majority of the children were in bad health on admission, and that they were all exposed after admission to the influence of measles, scarlatina, and hooping cough.

By this mode of calculation the actual mortality which takes place can be accurately ascertained. On the 245 first admitted—those on whom Dr. Duncan's calculation was made, and of whom 87 died—it was $35\frac{1}{10}$ per cent. Up to the 31st of December last the admissions of this class amounted to 275, the deaths to 98; the mortality was therefore $35\frac{2}{3}$ per cent. on these admissions. During the same period it was $35\frac{1}{2}$ in the South Dublin workhouse.

Doctor Duncan, one of the medical officers of the North Dublin workhouse, estimated the mortality which took place amongst the class in question to be 63 per cent., and stated that he calculated it to be so on the principle of constant residence, in the same manner as Mr. M'Culloch calculates it in the English prisons.—[See *Queries* 857, 858, 859, and 860 of the printed Evidence.]—But this mode of calculation is liable to two fatal objections. 1stly. The relative mortality which takes place in a fluctuating population cannot be accurately ascertained by any such process; and 2ndly, it assumes that those who have been discharged, and those that remain, would die in an equal time and number as those that have actually died. But experience proves the contrary to be the case, as it is found that such as, on admission, are much enfeebled from the want of the necessaries of life, or who labour under chronic disorders, die in workhouses, as elsewhere, in far greater proportion than such as are differently circumstanced; and that, as might reasonably be expected, the number discharged in any given time contains a far greater proportion of those who were healthy than of those who were sickly on admission. Any results, therefore, which are derived from this mode of calculation must, on close examination, be fallacious. In fact, the two medical officers of the Institution differ widely on this point. Doctor Duncan states, in answer to Query (1751), that 63 per cent. of the infant class died in that establishment, whilst the surgeon, in answer to Query (1693): “Is it a fact that 63 per cent. of the children admitted into the workhouse under two years of age have died?” replied, “I think not;” and Dr. Kirkpatrick observes, “If Dr. Duncan's calculation went before the public alone,” meaning unaccompanied by Mr. Phelan's, “it would be misunderstood, and persons would suppose that 63 out of 100 admitted into the house were consigned to their graves.”

To judge whether the mortality in the North Dublin workhouse, amongst the class under consideration (namely, infants under two years old), has been excessive, it appears to me that we should, if possible, ascertain the actual mortality amongst all infants of the same age in a given population. 2. What proportion the mortality of the infants of the poor—such as are likely to be subjects for workhouse relief, bears to the total mortality which takes place amongst the infants of all classes of society in the same locality. 3. The condition and state of health of the infants admitted into the workhouse; and, from the information so afforded, estimate whether any, or what higher rate of mortality might reasonably be expected to take place amongst the latter.

Until a correct registration of births and deaths exists, every accurate information on the first point is not to be obtained, but there are some *data* which may perhaps be sufficient for our present purpose. It appears, from returns obtained by the Census Commissioners, that

in Drogheda and Tullamore the *mean* mortality of all infants under two years of age, during a period of five years, has been 27* per cent., compared with the total population of children of that age. Assuming this to be the amount of mortality which takes place amongst children of the same age in the city and county of Dublin, we are enabled to use it in our inquiry on the second point.

When we consider the numerous privations that are endured by the class which constitutes the objects for workhouse relief, the insufficiency and the unwholesomeness of their food, their want of adequate clothing and fuel, the state of their lodgings, and their habits, in a word, their entire condition,—it may naturally be inferred that their children must be far more liable to disease, and that a considerably greater portion of them would die than those of persons in a more comfortable condition. Numerous proofs to this effect could be adduced, but the circumstances are so universally known that it is needless for me to dwell on them.

If the total mortality of infants under two years of age in the three portions of society,—the wealthy, the middle class, and the poor,—to be taken at 27 per cent., it will, I think, be considered moderate to estimate that of the children of the very poor to be, at least, one-third higher, which would make it 36, that is, about $\frac{1}{2}$ per cent. above the mortality which has actually taken place amongst the infant class in each of the Dublin workhouses.

Although no medical record exists with respect to the state of health of these infants when admitted, sufficient information has been obtained to enable us to form a tolerably correct opinion on the subject.

The deputy-master, who registered the names, and who spoke with the mothers, or with such as had charge of the children; the guardians, who were chairmen of the Admission Boards, and the two medical officers, gave the following evidence in reference to the health of the children on admission:—"I think the majority were in a bad state of health." "The great proportion were in an emaciated state." "The children appeared to me to be in a miserable state—a wretched miserable state." "As to the young children, in many instances their case seemed to be quite hopeless." "My general impression was, that a great majority of them came in with death written in their faces." "The majority of them came in what I conceive to be a bad state." "The majority of them came in a state of disease, or in such a weak, low, bad state, as to approximate to disease."

Dr. Duncan said, "I should think about one-half of those admitted are healthy. The cases were principally consumption that came in actually diseased."

Dr. Kirkpatrick, "some in good health, others in a hopeless state, and others in that state of disease that I would doubt the propriety of vaccinating them."

"In 100, 25 were in good health, 50 in delicate health, and 25 not so remarkable for perfect genuine health, but still not diseased; 50 were in a diseased state, in broken health."

Here we have it established, on the evidence of one of the officers of

* The mortality amongst the same class is stated to be $25\frac{1}{2}$ per cent. in Sweden, and $32\frac{1}{2}$ in France.

the house, of four members of the Board of Guardians, and of the two medical officers, that at least one-half these infants were in bad health when admitted. It now becomes necessary to inquire whether, subsequently, they are unavoidably exposed to any influences tending to act injuriously on them.

It may be right to observe that mothers occasionally come with their children into workhouses, not merely to obtain food and lodging, but with the additional view of placing them in the hospital. A poor woman, who is in a state of destitution, but in good health, and who has a sick child, will not be admitted into any of the city hospitals; but she knows that, by becoming an inmate of the workhouse, her child, if seriously ill, will be taken into the hospital of that establishment. That this not unfrequently occurs may be inferred from Dr. Duncan's reply to the following query (1750). "Will it not be an inducement for a woman who has a sick child to apply for workhouse relief, when she knows that it will be provided with hospital and medical attendance?"—"Certainly."

Considering the evidence given respecting the health of these children, it will, I think, be admitted that a large proportion of them must be bad subjects to contend with an attack of any serious epidemic. On this point, Dr. Kirkpatrick's evidence is conclusive. His answers to queries (1017 and 1018,) are:—"The great majority of those who were previously delicate, would be the more unfit to struggle against an epidemic disease, as measles, scarlatina, or hooping cough." "The majority of the children admitted are bad subjects for an epidemic."

It is established on the same gentleman's authority, that there would be a liability of an epidemic spreading; frequent admissions from time to time will always supply us with contagion from disease, and once the disease is admitted, it will be always difficult to prevent it from spreading amongst the young class of children. "I think our infants will be always liable to run through the danger of the epidemic within their first two years." See answer to query (1520). And Dr. Duncan, in reply to query (527), shows that such epidemics have occurred in the house,—that measles, scarlatina, pneumonia,* and hooping cough have prevailed there.

Considering all these circumstances, it is my decided opinion that the mortality of the infants in the workhouse has not been excessive; on the contrary, it appears matter of surprise that it should be only $8\frac{1}{2}$ per cent. higher than that which takes place in children of the same age, belonging to all classes of society outside the workhouse.

I now proceed to inquire what share the day-rooms and dormitories may be supposed to have had in influencing the health or mortality of the children. In reply to query (882), Dr. Duncan answered, "the over-crowding of the day-rooms is a main cause of the mortality." In this, Dr. Kirkpatrick concurred, and stated in addition, that "he thinks the dormitories too crowded." It is however to be recollected that Dr. Kirkpatrick, when he gave this opinion, acknowledged that he did not know how many slept in the dormitory to which he so objected, see query (1033); and that Dr. Duncan thought there were 113 in the

* Dr. Duncan considers pneumonia to have been of an epidemic character in the house.

dormitory, No. 50, when in reality it appeared that for two nights only 90 slept there, the average being from 50 to 60.

I have repeatedly examined these wards, and I believe that they are sufficiently capacious for the number of nurses and infants who were usually placed in them. It is my opinion that the dormitory, No. 42, complained of, considering its construction and the number of its windows, must at all times have contained an adequate supply of good air for all its inmates. It is true this ward is somewhat less lightsome than many of the other wards in the workhouse, but I cannot understand what valid objection can be made to it on that account, or why very strong light is so necessary for a mere sleeping room. Its distance from other buildings, and the number of its windows, must admit of very perfect perfilation.

I feel some hesitation in opposing my opinion respecting the salubrity of these rooms to that of Drs. Duncan and Kirkpatrick, the medical officers, who are men of much information and intelligence; but it appears to me that they have, in a great measure, overlooked the real causes of such mortality as did occur, namely, the condition of the infants on admission, and their unavoidable exposure subsequently to epidemic diseases.

It is the almost universal opinion of the medical profession that in ill-ventilated and over-crowded rooms, fever is likely to occur. The absence of it amongst the nurses placed in the rooms which are stated to be in that condition is, however, a very remarkable feature. One of the medical officers was asked, *see* queries (1636 to 1640), "When wards are over-crowded, is fever a disease that ensues?" and his answer is—"Occasionally." "Have the nurses attending the children had fever?"—"No." "Has fever occurred amongst the infants?"—"No." "As it has not occurred amongst the nurses, how do you explain the circumstance of their being so free from it in wards which are represented to be ill ventilated, unwholesome, and injurious to the lives of infants?"—"I explain it by the fact, that this establishment has not been at all subject to fever." "Is it not the opinion of most medical authorities that fever is generated under certain circumstances, such as want of ventilation, crowded rooms, &c.?"—"The causes of fever which you mention are thought to produce it." "As fever has not prevailed in this establishment, is it not *primâ facie* evidence of the healthfulness of the wards?"—"Many of the women lost their health in these wards. It is *primâ facie* evidence that they were exempt from fever, and that the crowded state of the rooms did not produce fever." "Is fever found to be the particular disease which is generally generated by crowded and unwholesome dwellings?"—"Not generally, but frequently it is; crowded dwellings frequently produce fever."

I consider that this evidence goes far to disprove the insalubrity of these wards; for, were they such as to affect the infants to the extent alluded to, I am of opinion that some of the nurses would have been affected with fever.

The medical officers assert, that the over-crowded and ill-ventilated state of the rooms in which the infants were placed produced scrofula; and to this they attribute much of the mortality that occurred. But their evidence to this effect is, I think, far from being conclusive.

Dr. Kirkpatrick says, "I have not the slightest doubt upon my mind

of scrofula being largely engendered in this establishment;" and a similar opinion was given by Dr. Duncan. In proof of the correctness of this view, the former, referring to *post mortem* examinations, observes,—“ I remember no case in which there were not scrofulous tubercles in some part of the system.” But in answer to a previous question (1087), he replied: “ I observed that there were no tubercles in four or five cases.” This evidence is so much at variance that it is difficult to found any conclusion on it. But admitting that most of those who died were scrofulous, such a condition must, I think, be expected from the class known to be admitted. The evidence given respecting them, by the same gentleman, is: “ Scrofula in Dublin is very prevalent among the lower classes, and no matter what disease carried off the child, scrofulous tubercles prevailed in the system.”

When a large number of the children admitted into the house are known to be tainted with scrofula, it being very prevalent amongst the class from whence they are taken, it may be reasonably expected, that as the parties so affected are usually the most liable to serious illness, and, of course, to die under such attacks, tubercles will be found on making *post mortem* examinations on them. This constitutional affection or taint is shown to have existed in many previous to admission, a fact which is clearly proved from the return of deaths supplied by the medical officers; for I find that no less than 21 of the infant class died within one month,—some within a week after admission. Scrofula would, surely, not have been so fully and so rapidly developed within so short a period that their deaths could be mainly owing to it; but whatever share such constitutional affection may have had in causing death, it cannot be denied that in those, and in many others, scrofula must have existed before their admission into the establishment.

I now feel it necessary to notice the evidence given relative to the diseases which immediately caused death. Both the medical officers stated that the children who died between the fifth and ninth days, in measles, died not of that, but of some other disease. Dr. Kirkpatrick's answers on this head, to queries (1650 to 1686), and Dr. Duncan's to queries (1729 to 1736), is the evidence to which I allude, and is in substance to this effect;—that if a person who labours under measles dies during its progress, with symptoms which denote that serious inflammation of the substance or of the mucous membrane of the lungs exists, the disease of which the patient dies is not measles, but pneumonia or bronchitis; and that when in the progress of fever, the brain, or peritoneum (the lining membrane of the intestines), becomes dangerously inflamed, and death ensues, the disease of which the patient dies cannot be called fever, but inflammation of the organ which has become so affected. In each of these cases the fatal event is referred by the medical officers to the secondary, not to the primary, disease.

This is not, in my opinion, a correct mode of designating the cause of death, nor is it the usual practice of the profession. In support of this opinion, I beg to refer to the Registrar-General's first Report, p. 94, in which Mr. Farr observes—“ In fixing the tabular list of diseases the following principles have been attended to—when, after hooping cough” (which disease is given as an instance) “ it was stated that the patient died of pneumonia, the case has been referred to the

primary disease ; and the same principle has been referred to in similar instances." As Mr. Farr is a very high authority on this subject, I feel it my duty to show that the view taken by Drs. Duncan and Kirkpatrick, in marking complicated diseases, is at variance with the principles laid down by him, and, as far as I am aware, by all other medical authorities of eminence.

Finally, I beg to give it as my opinion,

1stly. That the mortality of the infants in the North Dublin workhouse was not extensive, but rather under that which, considering all the circumstances, might have been expected.

2ndly. That such mortality as did take place was not caused by the state of the day-rooms or dormitories, but

3rdly. That it was owing to causes beyond the control of the Poor Law Commissioners, the Guardians, or the medical officers, namely, the emaciated and unhealthy state of a large portion of the infants when admitted, and the unavoidable exposure of all to attacks of measles, scarlatina, and hooping cough.

I have the honour, &c.,

To DENIS PHELAN, M.R.C.S., London,
The Poor Law Commissioners. Assistant Poor Law Commissioner.

IV.—REPORT to the POOR LAW COMMISSIONERS.—By EVORY KENNEDY, Esq., M.D., &c.; and D. J. CORRIGAN, Esq., M.D., &c.

GENTLEMEN, *Merrion Square, Dublin, 12th January, 1842.*

IN compliance with your request of December 20th, that we should visit the North Dublin Union Workhouse, "for the purpose of examining into the accommodation provided therein for the pauper children under two years of age, and into their general condition and treatment," we beg to say that we have made our inspection, and we submit to you the following Report:—We may premise it by observing that the workhouse is well situated, being in the extreme north-western boundary of the city, the ground on which it stands possessing an elevation of 10 feet 8 inches above the level of Stephen's Green, and being only 2 feet 2 inches below the level of Mountjoy Square.

Lying-in Ward, No. 61.—We deemed it necessary to visit this ward, as the management of mother and infant in it must have considerable influence on the health of both afterwards. This ward contains eleven beds. The number of occupants necessarily varies very much. On the night preceding our visit, including nurse-tenders and attendants, nine women and five infants slept in it. It is 43 feet 4 inches long, 19 feet 1 inch wide, and 13 feet 5 inches high; containing 10,929 cubic feet. It afforded to each individual of the number that slept in it the preceding night 780 cubic feet of air, undergoing, by its ventilators, &c., a continual change. The floor is boarded. The light and supply of air are amply sufficient. The bed-clothes for each bed consists of a thick cotton rug, a double blanket, and a pair of linen sheets, which appear to be an adequate supply. The sheets and dresses are changed once a-week. The diet varies according to the nature and

wants of each particular case; but, as a general rule, half a pound of bread and half a pint of milk are allowed daily to each infant from the time of its birth, and one and a half pints of milk, one pint of tea, one quart of whey, and from one to one and a quarter pound of bread daily, with gruel occasionally to the mother. Both mothers and infants appeared to be doing well, and the bedding and all the furniture of the ward were cleanly and in good order.

Suggestions.—We beg to offer the following suggestions for improvement in the management of this ward:—1st. The door of the ward opens into the hall so very near to the outside door opening into the yard, that some of the beds, and a portion of the ward nearest the fire, where the infants are washed, are unavoidably exposed to draughts of cold air. We would suggest a continuation of the present screen, converting it into a box-screen, with a second door and spring-keeper, or some similar contrivance which would remove this defect.

2ndly. There is no want of a sufficient supply of fresh straw for the beds, whenever called for; but, in some, its short and broken state showed that it had not been changed for many weeks. The nurse-tender, Daly, admitted that it had not been changed under one of the patients for five weeks. Neither is fresh straw always supplied to each patient on admission, its distribution being left to the discretion of the nurse of the ward. It should be a regulation of the ward to supply every bed with fresh straw on some appointed day in every fortnight, as well as on the reception of each patient, and with more frequent changes whenever required.

3rdly. There appears to be some irregularity, and occasionally deficiency, in the supply of gruel to the lying-in women. Women in their confinement should have an ample supply of such nourishment.

4thly. We would strongly enforce the necessity of having an educated midwife in charge of the lying-in wards instead of the present nurse-tender, Catherine Daly, who is not qualified to undertake as much of the duty as falls to her share.

5thly. At the extremity of the Lying-in ward is a small ward appropriated to patients after surgical operations; and although there is a second door to it, the ordinary passage is through the Lying-in ward. For obvious reasons, the connexion between these wards is objectionable.

Day Rooms.—(*Ward No. 52.*)—This is the original day-room, which had been occupied by nursing mothers with their children under two years of age, from the opening of the workhouse in May, 1840, to the 24th December, 1841, with the exception of about four months spent by them in another day-room. The number of nurses in this room when occupied was generally about 30, and of children from 34 to 37. This room is 66 feet 7 inches long, by 14 feet 6 inches wide, by 13 feet 8 inches high, and contains about 12,009 cubic feet of atmospheric air, or about 180 cubic feet to each occupant. The house of which this room forms a part, is built upon sloping ground the floor of the room being one foot below the level of the yard (A), on the higher or north side, and 10 inches above the level of the yard (B), on the south or lower side, from which it is separated by the able-bodied women's work-room (C), the floor of which is six inches above the level of the yard on the south side.



The room had been without a fire and unoccupied for some days before our visit—the floor and walls were perfectly free from damp.

This room has a northern aspect, is badly lighted, and there are no means of affording sufficient ventilation without exposing the inmates to injurious currents of air. Another circumstance renders this room objectionable: in the upper part of the wall separating it from the able-bodied women's work-room, there are four permanently open ventilators, measuring 3 feet 6 inches by 3 feet. The work-room was very much crowded, and according to accidental circumstances of the door and windows being shut or open, portions of the vitiated atmosphere of this room must flow through the ventilators into the children's day-room. Any communication between the atmosphere of the women's work-room and the room appropriated to the nurses and children is objectionable.

For the reasons specified we cannot recommend ward 52 as a day-room.

On the opposite side of the yard, and with a southern aspect, is the room (now converted into a chapel) which had been occupied by the nurses and children as a day-room for the period of four months already alluded to, viz.:—from February to June last.

The floor of this room is flagged, and is slightly raised above the level of the ground immediately close to it, but it is four inches below the level of the old day-room, No. 52. This room is 105 feet 8 inches long, 15 feet 3 inches wide, 8 feet 2 inches to eaves, and 12 feet 3 inches to ridge of roof, and contains 16,260 cubic feet of atmospheric air, or about 242½ cubic feet to each occupant.

It is better lighted and ventilated than ward 52, but a flagged floor is occasionally damp on the surface. The building is only one story high, and lies against the main building of the workhouse, which rises three stories over it. From these and other objections, which it shares in common with ward No. 52, we do not recommend it as a day-room for the nurses and infant children.

Dormitories.—(Ward No. 50.)—Occupied by nursing mothers and their children under two years of age, from the opening of the house to 6th of last November, runs north and south, and is two feet above the ground level and boarded. It has 14 windows, 12 of them 5 feet 7 inches in height, by 3 feet 6 inches in width, and 2 windows 3 feet 6 inches in height, by 2 feet 10 inches wide; seven of them with the upper sashes opening downwards, and four of them provided with ventilators the full breadth of the windows, and 6 inches wide; there are two fire places and one door. This ward is 62 feet 3 inches long, 20 feet 3 inches wide, and 12 feet high. It contains 31 double beds, with lateral inter-spaces between the beds of about 6 inches. The number of nurses sleeping in it averaged about 30, with as many infants. On the occasion of a press for room in the house, 46 women and 35 children slept in this room for two nights.

This room contains 15,126 cubic feet of air, and supposing it to

accommodate on an average 30 nurses and 30 infants, would afford to each individual 252 cubic feet of air undergoing a change through ventilators, windows, and fire-places.

We found the bedding of this ward (reported to us to have been the same used by the nurses and children) amply sufficient and clean.

In November the children were removed to ward No. 42, where they remained for about five weeks. This ward is two stories high, built over the rooms of the female lunatics; on one side is a wing of the workhouse 13 feet distant from it; and on the other side, at about a distance of 78 feet, is the district lunatic asylum. The ward itself is 76 feet 7 inches long, 17 feet 9 inches wide, and 16 feet 11 inches to ridge of roof. There are 12 windows 3 feet 6 inches, by 2 feet 6 inches wide, and one fire-place.

The same number of nurses and children being accommodated in it, this ward would afford to each individual about 308 cubic feet of air. In respect to supply of air, this ward is superior to ward "50," but its contiguity to the lunatic asylum, its being lower than the buildings on both sides of it, and its distance from any room that could be used as a day-room, render it, in our opinion, not the most suitable for a dormitory for the infants.

On the 24th December the children were removed from this ward (No. 42), to the wards appropriated to infirm people, where they remained for only four nights. It is only necessary to notice this distribution of infants among the infirm and aged, as one that should not be repeated. The infants were removed on the 28th December to ward No. 48, which they now occupy.

Present Dormitory.—(Ward No. 48.)—This ward has both a northern and southern aspect. It is in the highest wing and in the highest story of the building, being 39 feet 2 inches to eaves, and having most free and open circulation of air on both sides. It has 14 windows, with the upper sashes coming down, the lower ledge of open part of window being 9 feet above the level of the floor. This ward is in length 96 feet 10 inches, in breadth 19 feet 11 inches, and in height 12 feet 6 inches. At our visit it contained 29 nurses and 30 infants. There is a separate bed allotted to each nurse with her infant. There were 16 able-bodied women sleeping in it, exclusive of the nurses in the ward. The able-bodied women should be removed. Supposing this room to be appropriated solely to the nurses and children, and the average number to be the same, viz., 30 nurses and 30 infants, this room measuring 24,065 cubic feet would afford to each individual 401 cubic feet of air. The ward on this point alone has great advantage over the two wards we have previously noticed, independently of its enjoying on both sides a most free circulation of air. We have, therefore, no hesitation in expressing our decided approbation of this ward as the dormitory for the infants.

We have here to repeat what we have already noticed, with regard to the necessity of some certain day being appointed for a change of straw in every bed.

It may be well to give at one view the space allowed to each individual in these Dormitories:—

The allowance to each individual is—

In the Lying-in Ward, No. 61	. . .	780 cubic feet.
In Dormitory	. . . 50	. . . 252 ,,
„	. . . 42	. . . 308 ,,
„	. . . 48	. . . 401 ,,
In Soldiers' Sleeping-rooms at Royal Barracks, containing accoutrements, clothes, arms, tables, forms, &c.	. . . 378	,,

In more modern barracks somewhat more room is allowed.

The temperature of several of the dormitories was taken at 12 o'clock at night, on the 4th January.

Closet	. . . 40	. . . 55° Fahrenheit.
Ward	. . . 40	. . . 55 ,,
Hospital Wards	No. 63	. . . 54 ,,
„	64	. . . 52 ,,
„	65 & 66	. . . 55 ,,

Suggestions.—The ward No. 48 is at present occupied by the infants and nurses both as a day-room and dormitory, an arrangement which is not conducive to health or cleanliness. One of the most necessary means of preserving health in both old and young is by allowing a free and unobstructed circulation of air through their sleeping-room for several hours every day. To insure this, the nurses when sent out of the dormitory in the morning, ought not to be allowed again to enter it before retiring for the night; and as some of the infants require to sleep during the day, a bed with a screen may be appropriated for them in the day-room, or what would be preferable, the small room connected with the proposed day-room would afford this accommodation.

There may be some difficulty in selecting a fitting day-room for the infants, more especially as we cannot, for reasons already specified, recommend either of the rooms heretofore occupied for this purpose; they are at too great a distance from the present dormitory; and in the morning and evening transit to either of those day-rooms the infants must be occasionally exposed to cold and wet. We would beg leave to suggest that ward No. 43, directly under 48, and nearly equal in size, should be appropriated for that purpose. This room is well lighted, and possesses considerable elevation, the advantage of a double row of windows, and a southern aspect.

The small rooms at the end of both dormitory and proposed day-room are useful appendages through which a communication may be opened between the wards, and they can also be made useful in facilitating the adoption of arrangements for insuring cleanliness.

Under the proposed arrangement, the infant department would be self-contained, and the daily changes of the infants from the one to the other ward unattended by risk of exposure to rain or cold. Should any insurmountable objection exist to this arrangement, we would then propose ward 54 to be substituted for ward 53, but the greater dimensions of the former render it preferable.

Health of Nurses.—The nurses appeared in good health, although

deficient in their capabilities as wet-nurses. Three of them were in hospital, one for an affection of the lungs, the second for hernia, and the third for a slight febrile affection.

Food.—As the children up to two years of age are all at their mothers' breasts, the dietary of the nurse attracted our attention equally with that of the infants.

Each nurse is supplied with two meals daily; breakfast at 10, and dinner at 4, the former consisting of $2\frac{1}{4}$ lbs. of thick stirabout, and a pint of sweet milk; the latter of $3\frac{1}{2}$ lbs. of potatoes, and a pint of buttermilk. We examined the milk, potatoes, and stirabout, and they appeared of excellent quality. A few of the nurses are allowed bread and milk under medical direction, and they get a pint of soup at dinner every Monday and Thursday. These meals are taken in the common dining-hall, after the other occupants have dined, the children in the mean time being left in charge of some of the able-bodied females. No nurse is allowed to carry away with her from the dining-hall any portion of her food. From 5 P.M. to 10 A.M. is too long a period for wet-nurses to be without food, and we are of opinion that giving an evening meal of milk-gruel about 9 o'clock P.M. is necessary to the health of mother and child; or, what might be a better arrangement, the nurses to have their morning meal at half-past 8 or 9, their mid-day meal at 2 P.M. and their evening meal at 8 or 9 P.M., instead of the present hours. This arrangement, independently of its promoting a better supply of parent's milk for the infant, would secure the bread and milk given out for the children being devoted to their own use.

Children.—The children up to two years of age are not separated from their mothers. We first examined the 28 children in the day-room; they were generally pale, with a soft flaccid state of the limbs, and the majority attenuated. A few, however, were comparatively more thriving, and more particularly two out of the five shown to us as having been born in the workhouse (one of seven, the other of eight months old). Five of the children had slight enlargement of the glands of the neck; the majority had been ailing, and in hospital once or twice since their admission. Of the 23 who came into the workhouse, the mothers state that 15 were in good health on their admission, that the other eight were labouring under disease, and two of them stated that their children had improved since admission. Of 42 children in the workhouse under two years of age, on our visit, 14 were in hospital, six labouring under affections of the chest, some of them phthisical, two had diarrhœa, and two had whooping-cough; one was suffering under disease of the brain, one had had slight ophthalmia, one tabes mesenterica, and one had a slight febrile attack.

The hospital arrangements for the children are defective. The children labouring under contagious disease are not separated from other children who may happen to be in hospital at the same time. Some cases illustrative of the inconvenience resulting from this came under our observation. This is a defect requiring to be remedied. Should severe epidemics make their appearance, it will be difficult to prevent them from spreading through adults as well as children. The immediate insulation of a contagious disease, on its appearance among infants, is peculiarly necessary, from the greater mortality occurring in the early periods of life.

Morbidity and Mortality of Children under two years of age.—We found it impossible to arrive at satisfactory conclusions as to the actual amount of sickness that had occurred in the house; the want of separate wards for the children, and the difficulties necessarily attendant on the opening and formation of so large an establishment, together with the hospital-books returning frequently the names of both nurse and child, where only one of them was under treatment, prevented our getting precise information on the amount of morbidity that actually occurred among the children. We give, however, the following hospital Report furnished to us, for twelve months, commencing May, 1840, the only period for which we could obtain a return :—

Hooping Cough	16	Herpes	1
„, complicated with Pneu-		Teething	3
monia	6	Scrofula	1
Consumption	3	Small Pox	3
Pneumonia and Consumption .	2	Chicken Pock	3
Pemphigus	1	Ophthalmia	10
„, and Consumption	1	Hydrocephalus	6
Convulsions	1	„, with Consumption .	2
Small Pox	1	Remittent Fever	4
Bronchitis	11	Marasmus	2
Pneumonia	6	Abscess	1
„, complicated with Con-		Convulsions	5
sumption	1	Febricula	1
Diarrhœa	3	Worms	1
Consumption	8	Diarrhœa	8
Measles	1	Colic	3
„, with Convulsions	1	Diseases not specified .	30
Scarlatina	9		
Itch	1		157
Pemphigus Gangrenosus	1		

The tables of mortality have, however, been accurately kept, and the following is the report handed to us :—

Total admissions from opening of House, 11th	
May, 1840, to 1st January, 1842	275
Discharged	129
Died	98
Remaining in House	48

which makes the proportion of those admitted, that died in the workhouse, $35\frac{2}{3}$ per cent.

It is difficult to form a perfectly accurate estimate whether this mortality is above or below the mean mortality of children under exactly similar circumstances; for with the exception of the Report of the South Dublin Union Workhouse, we are not in possession of returns from any similar institution, where a constantly changing population under two years of age, the duration of residence varying from one day up to 19 months, forms an element of the question; and the difficulty is still further increased by the Workhouse Reports not furnishing a statement of the health of the children on admission. To afford all the means in our power of coming to a conclusion on the amount of mortality in the North Dublin Union Workhouse, we subjoin the following

data and calculations, derived from various sources, of the mortality of children under two years of age.

By the Report of the South Dublin Union Workhouse, from its opening in April, 1840, to the present January, 1842, it appears that there were—

Admitted	208
Discharged	86
Died	74
Remaining in the house	48

which gives a mortality of $35\frac{1}{2}$ per cent. on the admissions.

The Registrar-General's Reports for England have not yet extended over a sufficient period to enable us to draw any accurate conclusion from them.

The last census for Ireland is not sufficiently advanced to afford us the necessary information. The Commissioners have, however, handed to us the only Returns made out, viz: from Drogheda and Tullamore, giving the ratio of deaths in relation, not to the births, but to the existing population, under two years of age, for an average of five years; their Return gives a mortality—

In Drogheda of 26 per cent.

In Tullamore of 28 per cent.

M'Culloch, in his mortality Tables, gives the following as the mortality of infant life in the cities of London, Vienna, and Berlin. Of 1000 children born at the same period in those cities, there will be alive at the end of two years in

London, 548; Vienna, 471; Berlin, 528;

giving 48 per cent. as the mortality of children under two years of age in those three great cities.

With the view of ascertaining as nearly as possible the rate of mortality among the children under two years of age in the poorest classes of our own country, we questioned the married women of the workhouse, as to the total number of their children, and the proportion that died under two years of age, before their admission into the workhouse; we had the same inquiries made of the women who happened to be in the lying-in hospital, and of the women in the mendicity. Our examination included from 200 to 300 women. Of 1000 children born, 340 died within two years, being a mortality of 34 per cent. In Sweden the mortality of children under two years of age, *including all classes of society*, is $25\frac{1}{2}$ per cent.; in France $32\frac{1}{4}$ per cent. The mortality of children varies much in the different classes of society, being far greater among the poor than the rich, the want of food and of the necessary comforts having a serious effect in destroying infant life. The mortality of the children sent from the Foundling Hospital of Vienna to be nursed in the surrounding country has been found to fluctuate according to the plenty or scarcity of the current season. In Paris the mortality among the children of the arrondissements inhabited by the poorer classes is, at the lowest calculation, twice the mortality occurring in the arrondissements inhabited by the wealthier classes. The same has been observed throughout France; in the poorer departments one-fourth

of the children die within the first year, in the richer departments only the same number die within five years.

But the mortality still increases in deserted children, who, with their other deprivations, suffer the loss of the mother's care. The reports of the Foundling Hospital of Dublin are before us for 34 years (its improved period), including from 1798 to 1831. Of 51,527 children received into the house there died in the interval before being sent to nurse 12,153, being a ratio of 23 per cent. 700 were returned to their parents, and of the remaining 38,674 sent to nurse in the country, there died under two years of age 15,252, being a mortality of $39\frac{1}{2}$ per cent. on the children sent to nurse, the average annual mortality on the total number for the period of 34 years being 53 8-10ths per cent.

The records of foreign foundling hospitals, with very few exceptions, exhibit a much higher rate of mortality than even this.

The Police Commissioners have placed in our hands the returns of deserted children found by the police in the city of Dublin from the establishment of the force in 1838 to the present time. In three of the divisions the average time which the children remained in charge of the police being four days, is too short to permit us to draw any conclusion from their tables, and as the returns of the fourth division do not specify the time the children remained in their charge, we are also precluded from using them. The table of D Division gives us, however, very full information.

The number of deserted children found in this division, from January, 1838, to January, 1842, amounted to 75, who varied in age from one day to 21 months, with the exception of one child, aged $2\frac{1}{2}$ years; of the whole number, 34 were reported healthy. The children were, on an average, about five months supported at nurse, out of the Police Fund. Of the 75, 42 are dead, being a mortality of 56 per cent.

We have applied to all the parishes of Dublin for returns of the deserted children, the number received and sent to nurse, the number that died each year, &c. In some of the parishes the books are either so badly kept as to be useless, or there are no books at all. The reply sent us, in one instance, was, that "the overseers do not keep either a record of their proceedings, or a registry of the children under their care. They *trust to memory* for the number and names of children placed at nurse, &c." Similar answers have been received from others. The following are the parochial returns we have succeeded in obtaining of the mortality of deserted children under two years of age:—

St. Catherine's Parish.

Year.	Found.	Died.
1832	4	—
1833	2	—
1834	4	—
1835	1	—
1836	2	—
1837	1	1
1838	2	2
1839	2	1
1840	6	3
1841	6	3
—	—	—
	30	10

Mortality, 36 per cent.

St. George's.

Year.	Found.	Died.
1836	8	4
1837	8	5
1838	1	2
1839	2	2
1840	7	8
1841	3	1
—	—	—
	29	22

Mortality, $75\frac{1}{2}$ per cent.

St. Mary's.

Year.	Found.	Died.
1834	22	12
1835	18	14
1836	19	14
1837	23	6
1838	21	8
1839	30	13
1840	7	8
1841	8	8

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Mortality, $56\frac{1}{4}$ per cent.*St. Peter's Parish.*

Year.	Found.	Died.
1831	5	—
1832	16	4
1833	9	9
1834	32	8
1835	25	14
1836	20	17
1837	24	13
1838	19	13
1839	17	8
1840	20	8
1841	20	9

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Mortality, $49\frac{1}{2}$ per cent.*St. Mark's.*

Year.	Found.	Died.
1836	14	6
1837	2	1
1838	5	3
1839	10	6
1840	5	3
1841	3	1

39

20

Mortality, $51\frac{1}{2}$ per cent.*St. Michael's.*

Year.	Found.	Died.
1836	5	3
to		
1841		
	5	3

Mortality, 60 per cent.

St. Michan's.

No Assessment.

Deserted children given in charge to a woman in Hammond-lane, until got into workhouse, three out of four died in her charge.

Mortality, 75 per cent.

St. Nicholas Within.

Year.	Found.	Died.
Since 1834	4	3

Mortality, 75 per cent.

Ventilation.—We consider the modes of ventilation at present in use in all the rooms appropriated to the children defective.

To render ventilation efficient there should be, first, abundant space; second, the air should be ever changing; and third, the room should be as free as possible from draughts. To secure the first we have recommended the exclusive appropriation of the large wards, No. 48 as a dormitory, and 43 as a day-room. Although convinced of the advantages derivable from the number of occupants being strictly apportioned to the size of the chamber, yet as a favourable opportunity existed of testing the accuracy of the principle, we visited the Hibernian School in the Phoenix Park, and obtained its medical statistics for several years from Dr. Elkington.

These returns give for the years 1828, 1829, and 1830, the proportion of 262 per cent. as having passed through hospital, when the number of pupils amounted to 600, its full complement, while only 187 per cent. passed through hospital in the years 1832, 1833, and 1834, when the number of inmates, by a reduction of the establishment, was diminished to about one-half.

The decrease of deaths of the infants of the Dublin Lying-in Hospital from 1 in 6 to 1 in 20 that followed the diminution of the number of occupants in the wards, and introduction of improved ventilation, effected by the late Doctor Joseph Clarke, confirm the advantages of

ventilation and the necessity of not permitting the number of occupants in the infants' room of the workhouse to exceed that at present accommodated. But no matter how large the chamber, or what number of cubic feet of air each person is allowed, unless its *continual change* be provided for, the air must become vitiated and injurious to health. Arrangements must therefore be made for securing a constant change or circulation of air, where so many individuals occupy the same chamber.

The ventilation at present is dependent on windows, doors, and chimneys, but as Dr. Birkbeck has very properly observed, "doors are for passages, windows are for light, and there should be apertures for ventilation." The windows constitute an excellent means of ventilation when the occupants are out of the wards, and should then all be kept open; but the worst means when the occupants are within the wards, as in the latter case it is impossible to prevent the inmates shutting them, and if left open, particularly unprotected as they generally are by any contrivance calculated to direct the currents from those within, it is doubtful whether they do not produce a greater degree of mischief than of good. The supply of so vital a necessary to human life as air, should be so provided for as to render it impossible that it could be interrupted by any accidental interference, whilst its introduction should be so regulated as to guard against converting one of the prime necessities of life into an active cause of disease.

Pending the institution of a more comprehensive system of ventilation, we would recommend provision to be made for securing the supply and escape of 360 feet of air per minute in each of the infant wards. The arrangements for effecting this should be independent of windows and doors, which may thus be kept closed when the rooms are occupied.

The simplest and safest expedient for effecting this object will be the leading up several funnels or air-tubes from different parts of the ceiling in each ward, to communicate with the external atmosphere, either by opening into the space between the upper ceiling and the roof, from which the impure air can be discharged through Louvred windows, or these tubes may open directly through the roof itself, terminating with a cap, to prevent down draughts. This object will be further accomplished, and the portion of air next the ceiling, which is usually the most impure, will be drawn into the tubes in horizontal currents, by placing at a few inches from the mouth of the air-tube within the room, a circular disc, spreading some distance beyond the aperture. Having provided for the exit of the vitiated air, some modification of the following plan should be adopted, in order to afford an equal supply of pure air. Several openings may be made through the sides of the wards at different points, on a level with the floor, over which perforated zinc plates should be secured, to regulate the admission of the air; the amount of air to be admitted through them being equivalent to that which escapes.

We would recommend the zinc plates to be perforated with holes of not more than one-eighth of an inch in diameter, and about one inch asunder. The air passing through will then enter the room in streams so fine and so far asunder from one another, that it will almost immediately, by its intimate mixture with the internal air, acquire a mean temperature.

Each ventilator may be a cast metal funnel let into the wall, slightly curved to prevent the lodgment of rain, with the wider or inner end one foot square, covered with the zinc plate perforated as described, and the outer or smaller end diminishing to an opening of two inches square.

Food for Infants.—Each nurse receives for the daily use of her child three-quarters of a pound of bread, and half a pint of milk, both of excellent quality.

We are of opinion that for *very young infants* a less solid food than bread and milk would answer better, such as barley or groat gruel, carefully made and fresh, with a greater or less proportion of milk, according to their ages. Under the most favourable circumstances, the practice of mothers continuing children at their breasts after the first year is questionable; but under the circumstances in which mothers in a workhouse are generally placed, we look upon the practice as highly injurious, and one on which the prejudices of the parent, however strong, should yield. We doubt not therefore that taking the children from their mother's breast at a year old at furthest, and at a more early period where a necessity is indicated, would tend considerably towards securing good constitutional health in children at this period.

As a further means of effecting this object, and preventing the occurrence of disease, an extra allowance of milk, animal soups, or, at a more advanced age, even a small quantity of animal food should be allowed to those children who are not thriving, although not fit subjects for hospital.

Clothing.—Each infant is provided with a calico shift, a flannel waistcoat, a linsey petticoat, and a check calico frock, and shoes; some of them also had socks and calico pinafores. The material of which the clothes are made is excellent, but the arms and chest are too much exposed; it would be conducive to the children's health to have sleeves added to their present dresses, and to have them altered in conformity with those of the children from two to five years of age at present in the workhouse. The clothing of the children generally is in a more cleanly state than is usual with children in similar walks of life in their own homes; but still not as cleanly in many particulars as it might be. No provision exists for guarding the infant from cold on going up and down stairs from one part to another of the building, or even on going into the yards; but we were informed that when the nurses and children were occasionally brought out to the garden, they have lately been allowed to wear their blankets for this purpose.

The nurses ought each to be furnished, in addition to their present dress, with about two yards of wide druggat or baize, which they can wrap round their children and themselves on their being exposed to changes of temperature: a precaution quite as necessary to preserve the health of the nursing mother as the infant, and one which will deprive her of the only excuse she at present has for not being in the open air as much as her own and her child's health require.

Ablution.—The prejudice of the mothers against the use of the bath for their infants was such that we were informed they had rebelled *en masse* against its employment; in fact, we found but one out of the 30 who gave her child the advantage of this adjunct to health—most of

the others rested satisfied with washing the face, some the limbs, and a few the hands and arms of their infants, but none of them washed the whole body. The health of the child depends so much on the proper performance of the functions of the skin, which can only be secured in infancy by the daily use of the bath, that this prejudice should be immediately overcome, and a regular and safe system of ablution introduced and persisted in; these observations would apply with equal justice to mothers and children.

The superintendent immediately in charge of the nursery and responsible to the matron, is one of the paupers themselves; she possesses no influence to enforce attention to the rules. There is a want of a fitting person to be placed over the nursery department, whose superior station and decision would give her sufficient weight and influence to introduce better habits in the nursery in this as well as in other particulars.

Exercise in the open air.—There does not seem to be sufficient strictness in enforcing the rules upon this subject, yet upon their observance depends very much of the health of both nurse and child. We were informed that in this matter the nurses were most intractable, many of them remaining with their children confined to the wards for weeks despite the repeated solicitations of those placed in charge of them. Exercise in the open air, however, is so vitally essential to parent and infant that it should not be left optional. In fact there should be an established order for the day rooms to be vacated, and, if necessary, locked for several hours in each day throughout the summer, and for at least two hours every day, the weather at all permitting it, in winter. The garden, as being more open to fresh air and light, is much better adapted as a place for exercise than the courts. In summer, benches ought to be placed in it. In winter it is safer not to have seats, as the more the nurses move about whilst in the open air the better, but a shed should be erected in the garden to afford them shelter when required; and in order to correct their indolent and sedentary life, some light occupation ought to be imposed on them.

We have the honour to remain,

Gentlemen, your obedient servants,

EVORY KENNEDY, M.D.E., & T.C.D., D. J. CORRIGAN, M.D.

Fellow of the College of Physicians, &c., late
Master of the Dublin Lying-in Hospital, &c.

Physician to the Hardwick Fever and Whitworth Hospitals, Lecturer on the Theory and Practice of Medicine in the Dublin School of Medicine, &c., &c.

To

The Poor Law Commissioners.

NOTE.—The MINUTES of EVIDENCE taken in the Inquiry having been already presented to Parliament and published, it is not considered necessary to reprint them here. The following Papers were appended thereto, and are referred to in the foregoing Reports:—

V.—DOCUMENTS appended to the foregoing REPORTS.

No. 1.—EXTRACT from a LETTER from the POOR LAW COMMISSIONERS to the CLERK of the NORTH DUBLIN UNION.

Poor Law Commission Office, Dublin,
31st March, 1840.

SIR,

THE Poor Law Commissioners having, by their Order under Seal bearing date the 23rd instant, declared the House of Industry of Dublin, the workhouse of the North Dublin Union, fit for the reception of destitute poor, wish to direct the Guardians' attention to certain points requiring their especial consideration in administering the relief provided by law. . .

Great caution will be necessary at the outset in granting admissions to the workhouse, even to those poor persons of whose destitution the Guardians entertain no doubt; for a large influx at first, before due preparation has been made, and before the Union functionaries have been properly trained and prepared, might not only cause much suffering, but also bring discredit on the workhouse system of relief.

The number of admissions should therefore be regulated according to the means of accommodation actually existing in the workhouse, and all the inmates should be duly classified, clothed, and provisioned, in accordance with the workhouse regulations; for unless the organization of the establishment be strictly enforced in every department, as prescribed by the regulations, the workhouse will not be effective as a medium of relief or as a test of destitution. Too much care cannot be given to this subject, and more especially at the outset.

By order of the Board,
W. STANLEY, Assistant Secretary.

To
The Clerk of the North Dublin Union.

No. 2.—COPY of a LETTER from the POOR LAW COMMISSIONERS to the CLERK of the NORTH DUBLIN UNION.

Poor Law Commission Office, Dublin,
19th May, 1840.

SIR,

As the Guardians of the North Dublin Union are now rapidly proceeding with the admission of destitute poor persons into the workhouse, the Poor Law Commissioners are desirous of directing their immediate and careful attention to certain points, on which the future well-working of the Union will mainly depend.

The Commissioners consider it of great importance that the Guardians should select for admission from among the numerous applicants for relief, only such a moderate number at any one sitting of the Board as can be conveniently cleaned, classified, placed in their proper wards, and registered in course of that and the following day. And the Commissioners are of opinion that it would tend materially to the efficiency of the workhouse, if, previously to the admission of paupers on any day fixed for that purpose, the Board of Guardians were to receive from their Visiting Committee a report as to the condition of the paupers already in the house, stating whether they had all been disposed of in accordance with the regulations.

The Guardians are aware that all the officers of the workhouse, are bound to observe and enforce the regulations in every particular; this can be readily done if no undue pressure is brought upon them by the admission of the paupers in large numbers at a time; but if the paupers are admitted in unmanageable numbers, and without due precaution, great evil must ensue.

The regulations will be disregarded, and disorderly practices will be introduced into the establishment, which it will be extremely difficult afterwards to eradicate.

The workhouse, in the absence of strict discipline, will become a place to which the idle will resort, to the exclusion of those who are real objects of charity.

The officers of the house will be discredited, and incur the consequences of incapacity; or an apparent necessity will arise for a staff of officers and servants more numerous than would be otherwise required: the Registry will be imperfectly kept, the admissions and discharges incorrectly entered, and the accounts of the Union will consequently become confused; and finally, the system of relief which the Guardians have to administer will appear (what when properly administered it is not) insufficient for the object in view.

These mischiefs are obviously most likely to arise upon the first opening of the workhouse, when the importunate claims of so many poor persons will be urged either by themselves or in their behalf upon the Guardians' attention; and it is the more to be apprehended in the case of the Dublin Unions, from the circumstance that their workhouses being opened while no relief under the Poor Law is given in the neighbourhood, are attracting from all parts of the surrounding country those poor persons who need, or who profess to need, such relief.

The only way of guarding against the evils apprehended, is for the Guardians to be vigilant and wary at the outset; to take care that from the very first step the system of management prescribed by the Regulations be scrupulously maintained; that cleanliness, order, and discipline, be at once enforced, as well as the two important particulars of classification and employment, and that the accounts and registries required to be kept be never suffered to fall into arrear.

It is incumbent on the Board of Guardians so to restrict the admission of paupers as to secure these objects, and also to see that the Visiting Committee, the Finance Committee, and every other committee appointed to superintend any special department of the administration, perform its functions diligently and punctually.

The Poor Law Commissioners will at all times be ready to aid the Guardians in acting upon the foregoing suggestions, and in carrying out the system in all respects.

To

The Clerk of the North Dublin Union.

By order of the Board,

W. STANLEY, *Ass. Sec.*

NO. 3.—ANSWERS TO QUERY NO. 9, IN GUARDIANS' VISITING COMMITTEE BOOK.

QUERY 9.—Are the young children properly nursed and taken care of, and do they appear in a clean and healthy state?

DATE.

ANSWERS.

1840—May 29. Tolerably so.

July 4. Properly nursed and cared, but not separated from the able-bodied women.

11. We believe they are properly taken care of.

* 18. Many of the children (females) have sore eyes, and are in their beds.

25. Yes.

In general they are.

* This answer does not apply to children under 2 years of Age, but to those from 2 to 5.

DATE.	ANSWERS.
Aug. 24.	Properly taken care of, and the general appearance is healthy.
* 31.	Several children suffering from ophthalmia.
Sept. 9.	The children are clean, and appear to be healthy.
16.	We think so.
28.	They are.
Oct. 5.	They appear to be in a healthy state.
12.	The children in general appear to be in a healthy and cleanly state.
19.	Yes.
26.	They appear to be in health and cleanly.
Nov. 2.	We believe they are well taken care of, and appear healthy.
9.	They are, but the floor of the room is in a sad state.
15.	Yes.
23.	Yes.
30.	Yes.
Dec. 9.	Yes.
16.	The young children are taken proper care of, we believe.
23.	No complaint.
30.	We believe so.
1841—Jan. 11.	We believe so.
18.	Improving.
Feb. 1.	Yes.
8.	We consider that they are taken good care of.
15.	They appear to be well cared.
March 1.	They are properly nursed and well cared, but have not a very healthy appearance.
7.	They appear so.
April 5.	Yes, the ward or day-room not well ventilated.
12.	Yes.
19.	Yes.
* 26.	Two nurses (paupers) were dismissed for inattention, and for purloining the food of the children.
May 5.	Yes—an alteration in the care of the infant children has been recommended.
10.	They appear to be properly taken care of.
17.	The answer of last week applicable to this week.
26.	Yes.
„	Yes.
June 23.	They are and they do.
	No reason to think otherwise.
	Yes.
July 20.	They appear to be so.
26.	Yes.
	Yes.
Aug. 16.	Yes.
23.	No complaints.
30.	Yes.
Sept. 6.	Yes.
13.	They are cleanly and seem improved in health, from my former visit.
20.	Several children in measles, and some with sore eyes.
Oct. 6.	Many have been suffering from measles, and consequent illness.
„	As well as can be reasonably expected.

* These answers do not apply to children under 2 years of age, but to those from 2 to 5.

DATE. ANSWERS.

- Oct. 6. So far as we can know.
 Nov. 1. We believe they are. Such children as have been attacked with measles, &c. are delicate in appearance.
 15. We see no cause for complaining.
 24. We heard no complaints, and in general we found the children clean in their persons.
 Dec. 1. They are.
 „ As well as can be expected under the circumstances.
 „ They are much crowded in the nursery; the day-room should be altered.

J. H. CREAN, *Clerk of the North Dublin Union.*

20th December, 1841.

No. 4.—DIMENSIONS of ROOMS in the North Dublin Union Workhouse.

Day-room in able-bodied Women's Yard.

- 103 feet long,
 15 feet 3 inches wide,
 8 feet 6 inches high at side,
 12 feet 3 inches high at middle.
 No. 9, Windows in the room, 5 size of 5 feet 3 inches by 3 feet 9 inches, and 4 size of 3 feet 9 inches by 3 feet.
 No. 2, Louvre-boarded ventilators, 3 feet square, and 2 feet 6 inches high.

Day-room in able-bodied Men's Yard.

- 105 feet long,
 15 feet 3 inches wide,
 8 feet 6 inches high at side,
 12 feet 3 inches in middle.
 No. 9, Windows in the room, 5 size of 5 feet 3 inches by 3 feet 9 inches, and 4 size of 3 feet 9 inches by 3 feet.
 No. 2, Louvre-boarded ventilators, 3 feet square, and 2 feet 6 inches high

Day-Room in Aged Men's Yard.

- 88 feet long,
 15 feet 3 inches wide,
 8 feet 6 inches high, side,
 12 feet 3 inches in middle.
 No. 7, Windows, 3 size of 5 feet 3 inches by 2 feet 6 inches, and 4 size of 3 feet by 2 feet 6 inches.
 No. 2, Louvre-boarded ventilators, 3 feet square and 2 feet 6 inches high, each.

Day-room in Aged Women's Yard.

- 64 feet long,
 15 feet 3 inches wide,
 8 feet 6 inches high at side,
 12 feet 3 inches high in middle.
 No. 6, Windows, 3 size of 5 feet 3 inches by 2 feet 6 inches, and 3 size of 3 feet by 2 feet 6 inches.
 No. 2, Louvre-boarded ventilators, 3 feet square and 2 feet 6 inches high.

No. 5.—RETURN made by Mr. BROWN, Apothecary to the Workhouse.

From the opening of the house, infants under medical treatment from time to time	218
Infants not under treatment	56

No. 6. ABSTRACT of 50 fatal Cases of DISEASE in Children under 2 years of Age, treated by Dr. Duncan from the opening of the Workhouse up to December, 1841.

Hooping cough succeeded by pneumonia	1
Hooping cough succeeded by consumption	4
Pneumonia succeeded by a fit	2
Pneumonia succeeded by consumption	3
Consumption	13
Diphtherite	1
Scarlatina succeeded by diphtherite	2
Scarlatina succeeded by odenia of the glottis	1
Hydrocephalus	9
Measles terminated by croup	3
Measles, terminated by pneumonia and tubercles	1
Small-pox	2
Congestive bronchitis	2
Pneumonia	1
Pemphigus gangrenosus	2
Convulsions	3

50

No. 7.—A RETURN of INFANTS born in the North Dublin Union Workhouse from the 2nd September, 1840, to the 15th December, 1841.

No. on Register.	Names of Infants.	Date of Birth.	No. of Deaths.	No. of Discharges.	No. Remaining.	Date of each Death or Discharge.	Age of each Infant at Death or Discharge.	Total Number.	OBSERVATIONS.
1698	Ryan, Thomas	2 Sept. 1840	.. 1	..	..	10 Dec. 1840	3 mths.&8dys.	1	Delicate; left in bad health; died since.
1699	Tynan, Mich.	4 Sept. 1840	.. 2	..	..	10 Oct. 1840	1 mth. & 5 dys.	2	
1959	Thompson, My.	7 Oct. 1840	1	..	..	20 Feb. 1841	4 mths.&13dys.	3	Delicate from birth.
2175	Martin, Mary A.	9 Nov. 1840	..	.. 1	..	remaining in house.		4	Healthy at birth.
2180	Dag, Eliza.	11 Nov. 1840	2	..	..	19 Apr. 1841,	5 mths. & 8dys.	5	Healthy; took hydrocephalus.
2343	Wright, Mary.	7 Dec. 1840	.. 3	..	..	6 Feb. 1841	2 mths.	6	Healthy.
2448	King, Eliza	21 Dec. 1840	3	..	..	29 Jan. 1841	1 mth. & 8 dys.	7	Fine child; measles; fit.
2485	Ryan, Stephen	28 Dec. 1840	4	..	..	22 Mar. 1841	2 mths.&22dys.	8	Bronchitis; fit.
2769	Gordon, Patrick	20 Jan. 1841	.. 4	..	..	14 Apr. 1841	2 mths.&25dys.	9	Healthy.
2770	Quinlan, Eliza	22 Jan. 1841	.. 5	..	..	3 Mar. 1841	31 days	10	Healthy; subsequently received; now delicate.
2967	Doolan, Patrick	12 Feb. 1841	5	..	..	1 Oct. 1841	7 mths.&17dys.	11	Healthy.
2968	Curry, Mary	15 Feb. 1841	6	..	..	18 Sept. 1841	7 mths. & 3 dys.	12	Healthy till she took the measles.
2969	Hall, Edward	15 Feb. 1841	.. 6	..	..	24 July 1841	5 mths. & 9 dys.	13	
3046	Whiteside, Wm.	24 Feb. 1841	.. 7	..	..	14 June 1841	3 mths.&13dys.	14	Healthy on discharge.
3233	Clarke, Ellen	29 Mar. 1841	.. 8	..	..	24 June 1841	2 mths.&25dys.	15	Healthy on discharge; died since.
3234	Kavanagh, Cath.	29 Mar. 1841	7	..	..	14 June 1841	2 mths.&15dys	16	Delicate.
3280	Donnelly, Pat.	14 Apr. 1841	..	.. 2	..	remaining in house.		17	Healthy.
3408	Cavanagh, My.	3 May, 1841	..	.. 3	..	remaining in house.		18	Named Fulham; Healthy.
3523	Clelland, Alex.	31 May, 1841	8	..	..	19 Aug. 1841	2 mths.&19dys.	19	Healthy at birth.
3559	Flynn, Ellen	2 June 1841	.. 9	..	..	30 June 1841	28 days	20	Healthy on discharge.
3560	Benner, Mary A.	2 June, 1841	9	..	..	22 Oct. 1841	4 mths. & 20dys.	21	Healthy; died strumous.
3706	Ellis, Peter	27 June, 1841	10	..	..	7 Dec. 1841	5 mths.&10dys	22	Delicate.
3819	Dillon, Michael	18 July, 1841	..	.. 4	..	remaining in house.		23	Healthy.
3882	Curry, Jemima S.	24 July, 1841	.. 10	..	..	13 Oct. 1841,	20 days	24	Healthy on discharge.
3950	Horan, James	26 July, 1841	..	.. 5	..	remaining in house.		25	Healthy.
4109	Finn, John.	15 Aug. 1841	.. 11	..	..	23 Aug. 1841	14 days	26	Left in good health.
4110	Hutchings, Ju.	15 Aug. 1841	.. 12	..	..	27 Aug. 1841	13 days	27	Healthy.
4210	Callaghan, My.	7 Sept. 1841	.. 13	..	..	30 Sept. 1841	24 days	28	Healthy.
4211	Egan, John	7 Sept. 1841	.. 14	..	..	1 Oct. 1841	25 days	29	Healthy; re-admitted; since dead.
4285	Mouks, Mary	22 Sept. 1841	.. 15	..	..	1 Oct. 1841	10 days	30	Healthy.
4286	Fleming, Susan	22 Sept. 1841	.. 16	..	..	30 Sept. 1841	11 days	31	Healthy; re-admitted.
4327	Hayes, Leonora	2 Oct. 1841	..	.. 6	..	remaining in house.		32	Healthy.
4729	Cusack, Eliza.	22 Nov. 1841	..	.. 7	..	remaining in house.		33	Healthy.
4730	Shaw, Mary	22 Nov. 1841	11	..	..	9 Dec. 1841,	18 days	34	Delicate; fit.
4851	Green, Andrew	8 Dec. 1841	..	.. 8	..	remaining in house.		35	Healthy.

No. 8.—RETURN of DESERTED CHILDREN found by the Dublin Metropolitan Police from 1st January, 1838, to October, 1841.

Number Found.	Number sent to Nurse by, and supported at, the expense of the Police.	Number received by Parishes.	Number received by Poor Law Guardians.	Delivered to their Mothers.	Taken charge of by private Individuals.	Died.	Number at present in charge of Police.	Total expense to the Police Fund since 1st Jan. 1838
250	71	139	12	17	10	50	11	£. s. d. 284 5 9½

No. 9.—A RETURN of the Number of Children admitted into the FOUNDLING HOSPITAL from the year 1798 to 1831, inclusive; showing also the Annual Mortality up to the 13th year, and the Mortality per cent. of those Children under 2 years of age.

Year.	Number of Infants admitted each Year.	Died in Nursery before they were sent to Nurse.	Sent to be nursed in the Country.	Died at Nurse in the Country.	A Table showing the Periods of the Deaths of Children at Nurse in the Country.													Mortality per Cent. of Children under 2 Years of Age.
					Died 1st Year.	2nd Year.	3rd Year.	4th Year.	5th Year.	6th Year.	7th Year.	8th Year.	9th Year.	10th Year.	11th Year.	12th Year.	13th Year.	
1798	1,570	807	723	357	283	46	16	6	3	2	1	..	..	..	..	..	..	72
1799	1,701	455	1,215	525	389	94	23	8	5	1	5	..	..	..	..	..	..	55
1800	2,074	496	1,560	669	528	97	15	7	12	14	6	..	..	..	..	..	..	54
1801	1,648	433	1,193	518	395	62	24	6	8	4	5	6	5	3	..	..	..	54
1802	1,693	555	1,101	473	321	90	25	11	8	8	4	1	2	3	..	..	..	57
1803	2,146	713	1,397	633	452	114	29	11	4	6	2	4	6	5	..	..	..	59
1804	1,926	333	1,572	737	546	129	37	11	7	2	1	6	2	5	..	..	..	52
1805	2,102	440	1,637	755	575	117	21	10	2	11	4	5	6	4	..	..	..	53
1806	2,146	460	1,664	816	625	110	31	16	9	3	6	3	4	9	..	..	..	55
1807	2,192	514	1,637	875	679	118	38	10	5	6	5	3	2	9	..	..	..	59
1808	2,390	561	1,783	831	641	129	15	12	7	7	2	1	5	12	..	..	..	55
1809	2,205	545	1,640	748	473	214	27	6	4	5	..	5	2	12	..	..	..	56
1810	2,326	691	1,592	669	503	103	17	8	11	6	2	4	5	10	..	..	..	55
1811	2,359	835	1,478	627	489	85	13	11	8	7	5	1	1	7	..	..	..	60
1812	2,670	931	1,702	732	560	70	58	21	5	3	4	3	3	5	..	..	..	58
1813	2,257	805	1,414	602	451	87	29	12	5	9	3	2	..	4	..	..	..	59
1814	2,239	729	1,455	641	448	109	35	23	5	5	3	2	4	7	..	..	..	57
1815	1,842	238	1,585	780	532	152	48	9	13	5	5	3	1	12	..	..	..	50
1816	1,912	239	1,655	749	586	107	16	13	5	4	2	4	7	..	4	1	..	48
1817	2,210	331	1,849	798	625	103	26	7	5	1	8	4	5	7	5	2	..	48
1818	1,602	225	1,359	583	420	89	21	6	4	8	7	10	6	6	4	..	2	45½
1819	1,788	203	1,574	651	487	81	15	15	10	12	6	7	7	2	4	5	3	43
1820	1,648	218	1,419	655	502	68	22	7	10	5	10	7	8	3	4	2	7	47½
1821	874	104	761	297	203	33	12	8	7	7	3	8	5	3	2	5	1	38½
1822	418	39	373	137	84	22	5	9	6	2	3	..	..	..	..	..	6	34½
1823	489	18	469	196	136	30	3	7	4	2	1	2	..	1	4	..	6	37½
1824	511	54	453	210	140	34	7	6	2	6	4	1	1	3	1	1	4	44½
1825	450	36	414	162	103	25	9	5	2	3	1	3	..	2	..	5	4	36½
1826	471	25	444	159	94	20	12	5	5	7	3	6	..	3	1	..	3	27½
1827	476	54	421	159	94	35	4	3	4	7	1	1	2	..	2	4	2	38½
1828	451	31	420	163	103	24	8	5	5	8	..	4	4	1	..	1	..	35
1829	555	22	533	181	107	34	11	5	6	4	2	4	3	2	1	2	..	29½
1830	148	11	137	56	42	3	4	4	..	..	2	1	..	..	..	..	..	37½
1831	48	2	45	13	7	4	2	..	..	..	..	..	..	..	..	..	..	27
Total	51,527*	12,153	38,674	17,157	12,623	2629	678	303	186	180	111	116	91	142	33	26	39	

* 700 of these children were returned to their parents.

In the latter part of the year 1821, the admissions were reduced in consequence of an assessment of 5*l*. having been levied on the several parishes from whence children were sent into the hospital for admission.

In 1830 and 1831 the admissions were limited to parishes within the City of Dublin.

J. AICKIN.

Foundling Hospital, Dublin, 16th December, 1841.

No. 10.—From the observations I have made in Dublin, and its immediate neighbourhood, I should say that, of all the children born, taking rich and poor, 85 per cent. attain the second, and 80 per cent. the third year.

If we except the children of hireling nurses, among whom I have observed the frightful mortality, the proportional mortality among the children of the lower orders, with all the disadvantages of bad food, bad lodging, deficient clothing, and want of cleanliness, compared with that observed among the rich, who are more favourably circumstanced, is much less than one would suppose.

I have no *personal* knowledge of the mortality in the Foundling Hospital or workhouses.

SAMUEL B. LABATT, M.D.

15th December, 1841.

No. 5.

RATING OF LANDLORDS OF TENEMENTS OF £5 ANNUAL VALUE AND UNDER.

RESOLUTION of the Board of Guardians of the SOUTH DUBLIN UNION, passed at their Meeting on Thursday, the 28th October, 1841.

Resolved—That the Board concurs with the opinion expressed by the Board of the North Dublin Union as to the propriety of making the owners in fee of tenements valued at 5*l.* and under, liable by law to the payment of the poor-rates, and that this resolution be communicated to the Poor Law Commissioners.

No. 6.

MENDICANCY :—COMMUNICATIONS RECEIVED RESPECTING A LEGAL ENACTMENT FOR ITS SUPPRESSION.

I.—STATEMENT made on behalf of the DEPUTATION appointed at a MEETING of the CITIZENS of DUBLIN on the 12th March, 1842, to wait on his Excellency the LORD LIEUTENANT, for the purpose of procuring some LEGISLATIVE MEASURE for the “SUPPRESSION of MENDICANCY:”

Respectfully sheweth—

1st. That mendicancy has long been recognized by the Irish Parliament as a great public evil which it was expedient to suppress, various Acts having from time to time been passed for the purpose, terminating in the great Act of 1772 (11 and 12 Geo. III., c. 30), which established corporations for the poor in every county and city of Ireland, and gave ample powers to its members and to magistrates for coercing sturdy mendicants, and accommodating the willing poor in houses of industry.

2ndly. That under said Act the House of Industry in Dublin was for many years more or less efficiently conducted *with both views*, until a popular outbreak destroyed the “black cart” employed for conveyance of the sturdy mendicants, apprehended in the streets by the “servants” of the Governor, whose actual presence being deemed necessary to legalize the acts of the officers, led to the cessation of the practice and to the conversion of the House of Industry (under the sanction of government) to a receptacle for willing paupers only, and for incurable lunatics.

3rdly. That mendicancy having in consequence thereof greatly increased in Dublin, led to the establishment of the Mendicity Institution in 1818, which, besides giving relief to thousands annually of *voluntary* applicants, coerced likewise the sturdy mendicants by enforcing against them the existing laws, so far as “24” cells in the House of Industry (their legal prison), in place of 110 cells, to which, under the Act of 1772, they were entitled, could enable them to enforce those laws.

4thly. That under the 45th section of the Poor Law Act, all the laws regulating the House of Industry and Foundling Hospital in Dublin were, on the opening of its two workhouses, forthwith repealed, and with that repeal expired all the effective powers of the magistracy to coerce sturdy beggars, who have consequently taken advantage of the immunity thereby afforded them, and now crowd the streets of Dublin in unprecedented numbers, and will continue to do so until the old powers of the magistracy shall be restored with such modifications as existing circumstances may demand, and until a Vagrancy Act shall be passed for Ireland, where, for various reasons (religious as well as political), such an Act is more necessary than in England, and without which the Poor Law Act itself can never be popular, while our streets are exposed to the disgusting and demoralizing exhibitions of mendicancy.

5thly. That under the Acts regulating the Foundling Hospital and the House of Industry (now repealed), magistrates and others were under the former empowered to commit all sturdy beggars to Bridewell, to keep them at hard labour, and to confine them for any term not exceeding three years; whilst under the latter they were empowered to commit them to the House of Industry; for the first offence, two months; for the second, four months; for the third, a year; and for the fourth and all subsequent offences, two years; with a power of inflicting reasonable corporal punishment in case of refusing the “hard labour.”

6thly. That in any bill to be introduced for suppressing mendicancy in Ireland, it will be quite sufficient to empower the magistrates, either “upon view or informations of a credible witness,” to commit to Bridewell all beggars of every description, to be detained there (and at hard labour when the case admits thereof), for the first offence, for a period not exceeding a month; and for the second, and all subsequent offences, not exceeding two months; with a proviso that such powers shall not be exercised unless a Poor Law workhouse shall have been opened in the district where said offences shall have been committed.

Query. Might not advantage be taken of the New Police Act for Dublin (now before the House) to introduce therein a vagrancy clause for Dublin, if not for all Ireland?

II. EXTRACT from a REPORT of the HON. CHARLES CLEMENTS, *Assistant Commissioner.*

Omagh, 8th December, 1841.

GENTLEMEN,

*** I THINK it necessary to state that, judging from various circumstances and expressions which have come out in discussions amongst

the Guardians in these and the other two Unions in my district, where the workhouses are open, there is a desire amongst the people, which is on the increase, in various parts of the country to encourage mendicancy rather than incur the expense of maintaining the paupers in the workhouse. When the first workhouse was open there was but one wish, that of putting down begging. I believe if the question were put to any of the people who have now other views, they would say they did not desire to encourage mendicancy, but merely to "*help their own poor*;" and I have no doubt that in every case where such a wish is felt and acted on, the people have no other idea at the time than to help their own poor, and them only. It is needless for me to point out to you the impossibility of their continuing such a practice without perpetuating the system of indiscriminate alms-giving, as has hitherto been the custom.

It appears to me that if a law for the repression of mendicancy be enacted early next Session, begging may be put down by degrees with comparative facility, according as the workhouses, so many of which will be ready in the course of the spring and summer, become open; but if the matter be deferred for another year, the difficulty will be very much increased, as the same general co-operation which may now be expected might not be obtained when the people had formed an opinion that to give to the beggar in the manner I have described is preferable to maintaining him in the workhouse.

I should observe that the provision for the maintenance by each electoral division of its own poor, which has always been considered, and I think justly, such an improvement to the original Bill, will, if some enactment be not made for the repression of mendicancy, become the means of defeating the whole object of the law; because it is on account of the different rates made on electoral divisions according as they have many or few paupers in the house, that the people on whom the higher rate is made, are induced to endeavour to diminish it by encouraging the paupers to leave the house to be maintained in the manner I have described. The more general this feeling should become, the more difficult it will be to put down mendicancy. The legal enactment becomes therefore the more urgent, in order that it may be made available, while the majority of the people are prepared to assist in its enforcement.

I have the honour, &c.,

To

CHARLES S. CLEMENTS.

The Poor Law Commissioners, Dublin.

III.—RESOLUTIONS OF BOARDS OF GUARDIANS.

DUNMANWAY UNION.

2nd April, 1842.—Resolved, that it is the opinion of the Board that the attention of the Commissioners be called to a resolution passed at this Board, relative to the necessity of a Mendicity Act.

Resolution above referred to:—27th February, 1841.

Resolved, that it is the opinion of this Board, that the good intended for the relief of the poor by the Poor Law Act will be totally defeated while strolling beggars are allowed to exercise the trade of begging

and imposing upon the small farmers and industrious, who are very little better situated than themselves; and the Guardians pray that the Commissioners will have some measure introduced to put a stop to such a practice; the Guardians heretofore abstained from offering any opinion on the subject, but now that the workhouse is about to be opened, they claim to be protected from the host of wandering mendicants passing through the Union.

SLIGO UNION.

12th March, 1842.—Resolved, that it is the opinion of the Board that legislative enactments for suppressing mendicancy are imperatively called for.

The workhouse of this Union has now been open for three months, and public begging has not been diminished, and it is unjust that the rate-payers should be subject to the double burthen of payment of rates and relief of vagrants. We therefore beg to impress on the Poor Law Commissioners most earnestly, that the good intended by the Poor Relief Act will be ineffectual while strolling beggars are permitted to exercise their offensive occupation; which seems as a nursery for idleness and vice, and perpetuates the worst features of our national character; and we further pray them to recommend to the constituted authorities such measures as will put a stop to this great and lamentable evil.

BALLINASLOE UNION.

At a meeting of the Board of Guardians held this 29th day of February, 1840, the Earl of Clancarty in the Chair, and 18 Guardians present.

Admiral Trench gave notice, "That at the next meeting of the Board he would bring under its consideration the propriety of petitioning Parliament for an Act for the suppression of vagrancy."

At a meeting of the Board, held on the 28th of March, 1840, the Earl of Clancarty in the chair, and 23 Guardians present.

In consequence of Lord Morpeth's notice in the House of Commons, to introduce a bill relative to vagrancy, it was resolved, "That the consideration of Admiral Trench's motion, as entered on the minutes of the last meeting, be deferred until the Board have an opportunity of procuring a copy of his lordship's bill."

LONDONDERRY UNION.

30th April, 1842.—Resolved, that Mr. Ash, Mr. Gilmore, and Mr. John Leatham be a committee to prepare a petition to Parliament for a vagrancy law.

7th May, 1842.—The committee appointed at the last meeting to prepare a petition to Parliament, submitted the following:—

The Petition of the Board of Guardians of the Londonderry Poor Law Union,

Humbly sheweth—

That the administration of relief under the Poor Law Act has been in operation in this Union for 18 months, during which your petitioners have admitted all applicants to the workhouse who were able to show

a claim to be maintained at the expense of the Union, yet the house has not at any time been more than half filled.

That your petitioners can state from experience, that relief in this workhouse has been sought chiefly by poor persons who had not been accustomed to mendicancy, or who were physically unable to make the exertion required to procure subsistence by a life of vagrancy, and that, notwithstanding the comfortable provision which is afforded in the workhouse, a great many paupers still refuse to accept it, and continue their old habits as strolling beggars, whereby much annoyance is given to the inhabitants of the district, and disease and immorality diffused through it.

That your petitioners are of opinion, that alms will not be withheld to such an extent in this country as to put down mendicancy, as the habit of the Irish people (especially in the humbler ranks) to give to those who present an appearance of poverty, is not likely to be overcome by their being compelled to contribute to the poor rate.

Your petitioners beg leave further to submit to your Honourable House the difficulty they have experienced in the working of the Poor Law Act, from the unsatisfactory state of the law respecting residence; from the want of a definition of this term, which would be of general application, it is impossible to decide satisfactorily in what Union, or at the cost of what electoral division, in any Union, a pauper should be maintained: and, in consequence, some really destitute persons may be occasionally unable to obtain relief anywhere.

Your petitioners therefore pray your Honourable House will take into consideration the propriety of providing legislative remedies for these evils with the least possible delay, and pass an Act to suppress vagrancy, and to define residence, or what should constitute a right to relief, in such a way as will secure uniformity of practice throughout the country.

And your petitioners, as in duty bound, will ever pray.

Signed by order and on behalf of the Board of Guardians of the Londonderry Union.

PATK. GILMORE, *Presiding Chairman.*

Resolved, that this petition be signed by the chairman on behalf of the Board of Guardians, entered on the minutes, and forwarded to Sir Robert Ferguson, for presentation in the House of Commons.

CASTLEDERG UNION.

29th April, 1842.—Resolved, that it is the opinion of this Board, that a petition be drawn and forwarded to the legislature, praying that an Act be passed for the suppression of mendicancy, and that a special meeting of the Board be summoned for Friday, the 6th of May, at 2 o'clock, for the above purpose.

6th May, 1842.—Moved by Edward Sproul, Esq., seconded by Robert Sproul, that a petition be forwarded to Parliament praying that a Vagrancy Act be passed as speedily as possible to bring into operation the existing law.

Resolved, That the petition now read be adopted and forwarded to Sir Robert A. Ferguson, Bart., our chairman, and that copies be sent to Lord Claud Hamilton and the Honourable Henry Corry, our county members, to forward the prayer of the petition.

Resolved, that the petition be entered on the minutes of this Board, and be signed by our Vice-chairman and Deputy Vice-chairman on behalf of this Board.

To the Knights, Citizens, and Burgesses in Parliament assembled,
The Petition of the Board of Guardians of the Castlederg Poor Law Union, at a meeting held in the Board room of the Union Work-house, on Friday, the 6th day of May, 1842.

Humbly sheweth:—

That your petitioners, after 14 months experiencing the working of the Poor Relief Act, are convinced of the necessity of a law to suppress mendicancy, and pray your Honourable House to pass, with as little delay as possible, a measure for that purpose; from mistaken ideas of economy on the part of some of the rate-payers, and dislike of work-house relief on the part of the mendicants, alms-giving still continues, and the community still suffers from the profligacy which is a necessary accompaniment and consequence of begging.

Should your Honourable House enact a measure for the suppression of mendicancy, your petitioners pray that the large constabulary force in Ireland may be employed to bring it into operation, and thus save the Union the expense of an additional number of salaried officers; and your petitioners will ever pray.

Signed on behalf of the Board,

JAMES ANDERSON,
EDWARD SPROUL.

APPENDIX E.—TABLES AND RETURNS.

No. 1.—A RETURN showing the Number of In-door and Out-door Paupers relieved in 577 Unions in England and Wales, during the Quarters ended Lady-day 1840 and 1841, respectively. Also the Amount of Money expended for In-maintenance and Out-relief during each of the Years ended Lady-day 1840 and 1841; together with the estimated Number of Paupers relieved, and Amount expended for Relief, in the Unions not included, and places not under the provisions of the Poor Law Amendment Act.

COUNTIES.	Population in 1831.	Number of Paupers relieved.			Proportion per cent. of Number of Paupers relieved to Population, Lady-Day, 1841.			
		Lady-day, 1840.						
		In-door.	Out-door.	Total.				
ENGLAND.								
Bedford	98,626	1,609	8,789	10,398	2,207	9,072	11,279	11
Berks	174,378	3,368	13,042	16,410	3,968	14,504	18,472	11
Buckingham	133,578	1,797	14,087	15,884	2,458	16,166	18,624	14
Cambridge	149,023	2,374	12,923	15,297	3,109	13,378	16,487	11
Chester	297,769	1,919	20,918	22,837	2,028	19,201	21,229	7
Cornwall	301,130	2,368	19,931	22,299	2,389	19,916	22,305	7
Cumberland	166,641	1,780	10,145	11,925	1,809	9,825	11,634	7
Derby	194,317	2,021	8,452	10,473	2,113	8,384	10,497	5
Devon	398,754	4,011	37,569	41,580	4,078	36,811	40,889	10
Dorset	152,655	1,867	17,549	19,416	2,209	19,124	21,333	14
Durham	261,250	1,188	17,332	18,520	1,454	17,592	19,046	7
Essex	293,279	6,082	29,624	35,706	8,073	33,734	41,807	14
Gloucester	288,931	3,367	20,793	24,160	3,861	22,146	26,007	9
Hereford	105,875	1,314	8,182	9,496	1,401	8,229	9,630	9
Hertford	158,090	3,207	10,715	13,922	3,677	13,584	17,261	11
Huntingdon	50,500	554	4,638	5,192	762	5,059	5,821	12
Kent	464,036	10,189	30,417	40,606	11,654	36,203	47,857	10
Lancaster	711,237	5,409	51,426	56,835	6,150	54,549	60,699	9
Leicester	197,118	2,865	16,843	19,708	2,755	17,366	20,121	10
Lincoln	310,535	3,026	15,419	18,445	3,183	16,507	19,690	6
Middlesex	696,933	15,549	34,265	49,814	18,032	55,783	73,815	11
Monmouth	104,279	714	5,379	6,093	812	6,353	7,165	7
Norfolk	324,104	4,859	26,217	31,076	5,662	27,372	33,034	10
Northampton	175,921	1,703	14,028	15,731	2,420	14,687	17,107	10
Northumberland	246,058	1,232	16,468	17,700	1,399	16,891	18,290	7
Nottingham	250,496	2,585	15,583	18,168	2,376	14,659	17,035	7
Oxford	133,501	1,901	12,979	14,880	2,400	13,960	16,360	12

Rutland	21,363	268	1,186	1,454	231	1,348	1,579	7
Salop	181,048	1,924	8,472	10,396	2,171	8,690	10,861	6
Somerset	418,910	5,001	39,461	44,462	5,621	39,977	43,598	11
Southampton	244,324	4,554	23,472	28,026	4,807	23,031	27,838	11
Stafford	352,381	3,777	15,270	19,047	3,897	16,098	19,995	6
Suffolk	281,320	4,306	27,874	32,180	5,135	28,654	33,789	12
Surrey	427,829	9,705	23,241	32,946	9,975	28,838	38,813	9
Sussex	205,153	5,319	20,830	26,149	5,917	23,340	29,257	14
Warwick	181,720	1,728	11,503	13,231	2,148	12,348	14,496	8
Westmorland	54,994	771	3,974	4,745	680	4,432	5,112	9
Wiltshire	214,850	4,064	25,945	30,009	4,521	25,482	30,003	14
Worcester	288,459	2,373	16,088	18,461	2,459	17,288	19,747	7
York, E. Riding	154,824	966	11,192	12,158	1,260	11,946	13,206	7
„ N. Riding	169,839	916	11,013	11,929	1,059	11,223	12,282	9
„ W. Riding	648,288	3,040	45,289	48,329	3,915	49,588	53,503	8
Totals of England	10,684,516	137,570	778,523	916,093	156,235	843,338	999,573	9
WALES.								
Anglesey	37,231	..	4,585	4,585	..	4,641	4,641	12
Brecon	48,620	234	3,522	3,756	255	3,823	4,078	8
Cardigan	70,319	52	6,417	6,469	80	5,984	6,064	9
Carmarthen	104,856	510	8,410	8,920	473	7,803	8,276	8
Carnarvon	72,475	..	8,060	8,060	34	7,987	8,021	11
Denbigh	62,047	231	6,295	6,526	354	6,271	6,625	11
Flint	58,625	..	6,618	6,618	306	5,310	5,616	10
Glamorgan	134,705	472	7,275	7,747	498	8,140	8,638	6
Merioneth	41,034	..	5,518	5,518	77	5,761	5,838	14
Montgomery	56,925	..	6,681	6,681	313	7,081	7,394	13
Pembroke	72,626	413	5,641	6,054	403	5,523	5,926	8
Radnor	18,130	97	2,223	2,320	90	2,198	2,288	13
Totals of Wales	777,593	2,009	71,245	73,254	2,883	70,522	73,405	9
Totals of 577 Unions in England and Wales	11,462,109	139,579	849,768	989,347	159,118	913,860	1,072,978	9
Estimated Totals of Unions not included, and of places not united	2,435,078	29,653	180,529	210,182	33,804	194,146	227,950	9
Estimated Totals of England and Wales	13,897,187	169,232	1,030,297	1,199,529	192,922	1,108,006	1,300,928	9

(For a continuation of this Table see the two following pages.)

A RETURN showing the Number of In-door and Out-door Paupers relieved in 577 Unions in England and Wales, during the Quarters ended Lady-day 1840 and 1841, respectively. Also the Amount of Money expended for In-maintenance and Out-relief during each of the Years ended Lady-day 1840 and 1841; together with the estimated Number of Paupers relieved, and Amount expended for Relief, in the Unions not included, and places not under the provisions of the Poor Law Amendment Act—*continued*.

COUNTIES.	Population in 1831.	Expenditure for In-maintenance and Out-relief.						Increase per cent. of Expenditure in 1841 compared with 1840.
		Year 1839-40.			Year 1840-41.			
		In-main-tenance.	Out-relief.	Total.	In-main-tenance.	Out-relief.	Total.	
ENGLAND.		£.	£.	£.	£.	£.	£.	
Bedford	98,626	7,057	24,081	31,138	8,386	23,933	32,319	4
Berks	174,578	16,663	48,097	64,760	18,719	49,210	67,929	5
Buckingham	133,578	9,360	42,538	51,898	10,431	42,329	52,760	2
Cambridge	149,023	11,579	44,569	56,148	12,122	44,538	56,660	1
Chester	297,769	7,797	50,368	58,165	9,064	50,085	59,149	2
Cornwall	301,130	9,018	37,229	46,247	8,959	38,613	47,572	3
Cumberland	166,641	7,192	22,392	29,584	7,017	22,720	29,737	1
Derby	194,317	4,652	23,470	28,122	4,804	22,746	27,550	..
Devon	398,754	16,612	120,485	137,097	17,870	120,481	138,351	1
Dorset	152,655	9,200	50,011	59,211	9,382	51,624	61,006	3
Durham	261,250	6,998	49,625	56,623	7,172	49,218	56,390	..
Essex	293,279	27,436	90,485	117,921	28,954	89,422	118,376	..
Gloucester	288,931	16,684	57,609	74,293	17,805	59,079	76,884	3
Hereford	105,875	4,983	25,515	30,498	5,483	26,390	31,873	5
Hertford	158,090	14,394	34,620	49,014	16,254	36,122	52,376	7
Huntingdon	50,500	2,779	17,061	19,840	2,984	16,783	19,767	..
Kent	464,036	49,076	89,001	138,077	55,164	88,871	144,035	4
Lancaster	711,237	22,237	79,777	102,014	25,625	89,284	114,909	13
Leicester	197,118	8,461	42,059	50,520	10,365	45,435	55,800	10
Lincoln	310,535	14,852	60,148	75,000	16,034	62,162	78,196	4
Middlesex	696,933	99,923	85,041	184,964	109,741	90,196	199,937	8
Monmouth	104,279	2,807	17,093	19,900	3,807	17,613	21,420	7
Norfolk	324,104	21,172	102,346	123,518	21,747	100,263	122,010	..
Northampton	175,921	9,821	52,257	62,078	11,133	52,171	63,304	2
Northumberland	246,058	7,396	52,274	59,710	7,671	50,984	58,655	..
Nottingham	250,496	10,819	35,662	46,481	10,389	39,599	49,988	8
Oxford	133,501	8,564	47,418	55,982	9,017	48,084	57,101	2

Rutland	1,009	4,914	5,923	1,114	4,858	5,972	1	..
Salop	7,849	25,280	33,129	9,055	25,784	33,870	5	..
Somerset	19,255	110,198	129,453	23,335	110,535	133,870	3	..
Southampton	23,005	70,160	93,165	23,630	70,065	93,695	1	..
Stafford	352,381	38,824	56,586	18,553	40,278	58,831	4	..
Suffolk	281,320	85,849	103,934	18,469	83,231	101,700	..	2
Surrey	49,303	63,485	112,788	62,972	64,305	127,277	13	..
Sussex	27,171	59,967	87,138	28,077	61,930	90,007	3	..
Warwick	181,720	35,891	43,961	10,003	37,774	47,777	9	..
Westmorland	54,994	9,853	13,560	3,567	10,947	14,514	7	..
Wilts	214,850	16,565	78,535	18,426	77,660	96,086	1	..
Worcester	288,459	9,917	47,233	11,326	47,495	58,821	3	..
York, E. Riding	154,824	5,015	38,624	5,216	38,692	43,908	1	..
„ N. Riding	169,839	4,901	39,319	4,998	37,193	42,191	..	5
„ W. Riding	19,741	99,924	119,665	21,256	119,403	140,659	18	..
Totals of England	658,887	2,269,287	2,868,174	726,096	2,258,105	2,984,201	4	..
WALES.								
Anglesey	37,231	11,905	11,905	..	12,321	12,321	3	..
Brecon	48,620	12,325	13,500	1,177	12,952	14,129	5	..
Cardigan	70,319	17,641	17,748	261	17,526	17,787	..	..
Carmarthen	104,856	22,694	27,867	2,041	25,594	27,635	..	1
Carmarvon	72,475	21,201	21,201	24	21,864	21,888	3	..
Denbigh	62,047	17,549	18,766	1,153	16,744	17,897	..	5
Flint	58,625	18,137	18,137	405	18,385	18,790	4	..
Glamorgan	134,705	25,725	28,004	2,656	26,581	29,237	4	..
Merioneth	41,034	14,924	14,924	..	15,432	15,432	4	..
Montgomery	56,925	20,278	20,278	632	19,642	20,274	..	..
Pembroke	72,626	16,287	17,463	1,472	16,566	18,038	3	..
Radnor	18,130	5,691	6,223	479	5,817	6,296	1	..
Totals of Wales	7,659	208,357	216,016	10,300	209,424	219,724	2	..
Totals of 577 Unions in England and Wales	11,462,109	2,417,644	3,084,190	736,396	2,467,529	3,203,925	4	..
Estimated Totals of Unions not included, and of places not united	2,435,078	513,619	655,224	156,444	524,216	680,660	4	..
Estimated Totals of England and Wales	13,897,187	2,931,263	3,739,414	892,840	2,991,745	3,884,585	4	..

SUMMARY of the foregoing Table, showing also the Proportion per Cent. of Paupers relieved to the Population, according to the Census of 1831.

Number of Unions.	Population in 1831.	Number of Paupers relieved.					
		Lady-day, 1840.			Lady-day, 1841.		
		In-door.	Out-door.	Total.	In-door.	Out-door.	Total.
577	11,462,109	139,579	849,768	989,347	159,118	913,860	1,072,978

Number of Unions.	Population in 1831.	Proportion per cent. of Paupers relieved to Population.					
		Lady-day, 1840.			Lady-day, 1841.		
		In-door.	Out-door.	Total.	In-door.	Out-door.	Total.
577	11,462,109	1 $\frac{2}{10}$	7 $\frac{4}{10}$	8 $\frac{6}{10}$	1 $\frac{4}{10}$	8	9 $\frac{4}{10}$

No. 2.

A RETURN showing the NUMBER of ADULT ABLE-BODIED PAUPERS relieved in 577 Unions in England and Wales, during the Quarters ended Lady-day 1840, and Lady-day 1841, respectively.

COUNTIES.	Number of Adult Able-bodied Paupers relieved.*					
	Quarter ended Lady-day, 1840.			Quarter ended Lady-day, 1841.		
	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.
ENGLAND.						
Bedford	504	2,386	2,890	887	2,242	3,129
Berks	1,129	2,910	4,039	1,394	3,377	4,771
Buckingham	560	3,793	4,353	909	4,611	5,520
Cambridge	837	3,001	3,838	1,293	3,498	4,791
Chester	605	5,876	6,481	541	5,372	5,913
Cornwall	636	4,559	5,195	675	4,469	5,144
Cumberland	497	2,519	3,016	507	2,360	2,867
Derby	1,029	1,988	3,017	1,143	2,116	3,259
Devon	1,431	8,042	9,473	1,422	7,564	8,986
Dorset	529	3,863	4,392	698	4,639	5,337
Durham	226	4,068	4,294	336	4,284	4,620
Essex	2,276	7,264	9,540	3,851	8,642	12,493
Gloucester	923	4,566	5,489	1,124	5,088	6,212
Hereford	378	1,535	1,913	403	1,661	2,064
Hertford	861	2,733	3,594	1,452	4,294	5,746
Huntingdon	145	969	1,114	284	1,229	1,513
Kent	3,144	6,593	9,737	3,900	8,992	12,892
Lancaster	1,458	15,063	16,521	1,856	16,466	18,322
Leicester	1,021	4,063	5,084	912	4,487	5,399
Lincoln	929	3,121	4,050	1,090	3,652	4,742
Middlesex	4,887	10,403	15,290	6,019	20,103	26,122
Monmouth	364	1,162	1,526	296	1,611	1,907
Norfolk	1,530	4,731	6,261	1,891	4,971	6,862

* Including Vagrants.

RETURN of the Number of Adult Able-bodied Paupers relieved—*continued.*

COUNTIES.	Number of Adult Able-bodied Paupers relieved.*					
	Quarter ended Lady-day, 1840.			Quarter ended Lady-day, 1841.		
	In-door.	Out-door.	Total.	In-door.	Out-door.	Total.
ENGLAND—continued.						
Northampton	397	3,259	3,656	736	3,495	4,231
Northumberland	204	3,468	3,672	317	3,673	3,990
Nottingham	633	4,221	4,854	756	3,932	4,688
Oxford	543	3,175	3,718	845	3,458	4,303
Rutland	113	198	311	85	260	345
Salop	636	1,599	2,235	713	1,784	2,497
Somerset	1,546	8,442	9,988	1,842	8,031	9,873
Southampton	1,238	6,100	7,338	1,513	6,086	7,599
Stafford	1,267	4,161	5,428	1,359	4,833	6,192
Suffolk	1,294	6,087	7,381	1,813	6,282	8,095
Surrey	2,523	6,372	8,895	2,907	9,364	12,271
Sussex	1,622	4,217	5,839	2,040	5,152	7,192
Warwick	487	2,446	2,933	658	2,768	3,426
Westmorland	262	1,027	1,289	213	1,127	1,340
Wilts	1,316	6,531	7,847	1,688	6,154	7,842
Worcester	809	3,527	4,336	874	4,195	5,069
York { East Riding	285	2,409	2,694	509	2,802	3,311
{ North Riding	198	2,170	2,368	260	2,383	2,643
{ West Riding	917	14,192	15,109	1,273	15,592	16,865
Totals of England	42,189	188,809	230,998	53,284	217,099	270,383
WALES.						
Anglesey . . . . .	..	1,123	1,123	..	1,104	1,104
Brecon	71	485	556	73	548	621
Cardigan	13	1,417	1,430	30	1,254	1,284
Carmarthen	158	1,758	1,916	123	1,524	1,647
Carnarvon . . . . .	..	1,858	1,858	14	1,845	1,859
Denbigh	64	1,321	1,385	117	1,420	1,537
Flint . . . . .	..	1,407	1,407	109	1,127	1,236
Glamorgan	76	1,546	1,622	68	2,042	2,110
Merioneth . . . . .	..	265	265	..	310	310
Montgomery . . . . .	..	1,870	1,870	61	1,577	1,638
Pembroke	114	805	919	111	819	930
Radnor	27	396	423	31	400	431
Totals of Wales	523	14,251	14,774	737	13,970	14,707
Totals of 577 Unions in England and Wales	42,712	203,060	245,772	54,021	231,069	285,090
Estimated for Unions and Places not included	9,074	42,849	51,923	11,476	49,090	60,566
Estimated Totals of England and Wales	51,786	245,909	297,695	65,497	280,159	345,656

* Including Vagrants.

No. 3.—TABLE A.—Able-bodied who have received Out-door Relief, on account of being out of Work, and other Causes, during the Quarter ended Lady-day 1841, distinguishing the Resident and Non-resident.

COUNTIES.	Married Men and Widowers having Children.										Married Men and Widowers without Children, and Single Men.																								
	On account of Want of Work.					On account of Insufficiency of Earnings.					Other Causes, not being Sickness, Accident, or Infirmary.					On account of Want of Work.					On account of Insufficiency of Earnings.					Other Causes, not being Sickness, Accident, or Infirmary.									
	Out-door.					Out-door.					Out-door.					Out-door.					Out-door.					Out-door.									
	Resident.		Non-Resident.			Resident.		Non-Resident.			Resident.		Non-Resident.			Resident.		Non-Resident.			Resident.		Non-Resident.			Resident.		Non-Resident.			Resident.		Non-Resident.		
	A.*	C.†	A.	C.		A.	C.	A.	C.		A.	C.	A.	C.		A.	C.	A.	C.		A.	C.	A.	C.		A.	C.	A.	C.		A.	C.			
ENGLAND.																																			
Bedford . . .	16	51	..	..	3	4	16	..	..	2	8	49	1	..	4	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Berks. . .	121	377	8	35	36	34	109	..	..	4	106	2	..	17	14	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Buckingham. . .	286	846	2	7	29	34	79	..	..	..	41	..	..	14	11	27	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cambridge . . .	48	146	1	6	12	18	44	..	..	..	61	10	13	..	3	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chester . . .	256	879	50	142	92	32	73	37	146	19	21	..	9	1	17	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cornwall . . .	109	349	..	..	185	615	1	2	27	3	5	1	2	1	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cumberland . . .	31	83	7	27	117	441	51	191	146	9	14	5	1	1	7	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Derby . . .	76	286	30	139	13	69	8	30	20	9	19	..	..	24	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Devon . . .	78	281	7	24	146	543	5	20	106	374	42	..	6	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dorset . . .	176	559	4	25	78	397	8	43	112	362	16	2	12	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Durham . . .	95	241	7	20	47	132	11	23	34	108	13	2	26	..	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Essex . . .	164	957	11	44	106	371	3	15	25	58	12	..	62	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gloucester . . .	66	233	2	3	122	346	..	..	14	58	5	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hereford . . .	52	140	11	29	11	48	..	..	25	90	12	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hertford . . .	137	386	..	..	7	20	..	..	110	279	87	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Huntingdon . . .	56	170	..	..	1	6	..	..	5	26	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kent . . .	559	2,091	23	55	143	395	4	10	160	516	88	9	33	22	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lancaster . . .	647	1,965	170	534	2,260	8,822	512	2,107	20	74	128	33	97	35	30	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leicester . . .	294	869	17	48	40	154	1	5	56	186	73	7	8	5	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lincoln . . .	34	78	1	3	36	110	1	3	15	43	7	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Middlesex . . .	3,412	9,457	260	801	397	876	233	672	42	119	807	112	101	170	80	92	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Monmouth . . .	32	70	2	..	14	41	4	5	1	4	37	..	7	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norfolk . . .	90	253	3	7	123	283	11	39	75	279	24	1	17	..	13	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Northampton . . .	67	217	..	..	21	67	1	5	15	52	19	..	6	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Northumberland.	197	580	5	15	26	75	1	3	4	9	2	7	80	4	6	2	1	..
Nottingham.	207	782	12	29	7	30	..	..	..	..	..	..	5	..	2	21	..	..
Oxford.	24	21	..	..	8	6	7	..	79	97	..	..	14	..	..	..	..	..
Rutland.	8	20	..	..	1	7	..	..	1	5	..	..	3	1	..	..	..	..
Salop.	21	70	1	3	11	45	2	6	7	23	..	2	13	..	2	..	..	3
Somerset.	38	153	..	..	110	428	..	35	65	193	2	4	9	16	30	4	20	..
Southampton	245	729	27	..	111	331	14	38	33	133	1	..	119	16	4	11	28	..
Stafford.	100	303	12	48	36	101	3	9	10	17	..	..	29	2	13	..	4	..
Suffolk.	156	603	3	15	68	233	..	..	23	58	3	..	32	1	109	..	9	..
Surrey.	919	2,773	29	106	83	221	8	36	121	307	3	12	387	11	43	..	11	..
Sussex.	178	716	..	..	118	464	3	2	50	182	3	10	44	..	12	..	11	..
Warwick.	120	420	7	25	29	135	3	17	15	40	..	..	16	..	6	5	..	1
Westmorland	21	69	3	14	103	370	15	55	4	8	1	3	..	..	23	2	6	..
Wills.	132	399	2	8	24	98	2	5	33	107	4	15	42	..	52	7	7	..
Worcester.	70	224	4	15	60	233	9	35	85	213	2	9	5	2	57	13	4	2
(E. Riding	136	430	26	87	131	493	43	169	29	89	3	8	23	6	37	8	31	..
{ N. Riding	57	178	7	21	68	270	22	87	7	23	5	15	9	2	26	15	13	..
{ W. Riding	1,510	4,238	195	616	719	2,294	242	906	28	84	578	53	769	54	123	34	21	7
Totals of England	11,061	33,694	952	3,017	5,750	20,159	1,274	4,719	1,589	4,711	730	498	3,289	286	1,002	339	558	136
WALES.																		
Anglesey.	12	47	4	11	15	50	..	..	3	17	2	9	..	..	14	5	1	1
Brecon.	19	57	..	..	17	63	3	..	..	..	1	4	..	..	3	1	..	..
Cardigan.	22	64	..	..	56	98	6	4	12	49	1	2	..	..	3	..	7	..
Carmarthen.	5	14	..	..	89	128	23	37	8	18	1	3	..	..	2	..	2	..
Carnarvon.	41	144	1	..	89	332	60	92	18	47	4	10	28	..	20	3	2	..
Denbigh.	24	102	3	16	191	440	4	130	12	50	..	..	8	2	48	14	..	..
Flint.	120	410	16	43	20	64	4	18	10	24	2	4	7	1	4	..	4	..
Glamorgan.	29	85	..	..	59	183	4	9	35	84	..	..	4	..	7	..	13	..
Merioneth.	9	34	..	..	145	509	22	93	..	..	3	8	1	..	3	..	..	..
Montgomery.	33	96	2	3	384	1,364	33	111	53	159	..	2	3	..	36	..	..	..
Pembroke.	4	16	..	..	23	84	3	18	8	34	1	4	..	..	1	..	..	..
Radnor.	15	61	2	9	26	87	10	32	3	6	..	..	..	1	1	..	..	..
Totals of Wales.	333	1,130	28	82	114	3,402	170	554	167	488	15	46	51	8	142	23	29	2
Totals of 580 Unions in England and Wales.	11,394	34,824	980	3,099	5,864	23,561	1,444	5,273	1,756	5,199	745	544	3,340	294	1,144	362	587	138

(For a continuation of this Table see the four following pages.)
* A.—Adults. + C.—Children.

Able-bodied who have received Out-door Relief, on account of being out of Work, and other Causes, during the Quarter ended Lady-day 1841, distinguishing the Residents and Non-residents—*continued*.

COUNTIES.	Single Women having an illegitimate Child or Children.										Women, not having a Child or Children, whose Husbands have deserted them.					
	On account of Want of Work.				On account of Insufficiency of Earnings.				Other Causes, not being Sickness, Accident, or Infirmary.		On account of Want of Work.		On account of Insufficiency of Earnings.		Other Causes, not being Sickness, Accident, or Infirmary.	
	Out-door.		Non-Resident.		Out-door.		Non-Resident.		Out-door.		Out-door.		Out-door.		Out-door.	
	Resident.		Resident.		Resident.		Resident.		Resident.		Resident.		Resident.		Resident.	
	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.
ENGLAND.																
Bedford	7	..	1	3	4	..	1	..	1	58	46	1	..	7	1
Berks.	8	..	..	1	..	..	..	..	1	46	19	9	..	6	..
Buckingham.	..	15	..	1	18	23	..	..	..	1	80	31	12	..	16	..
Cambridge	6	..	..	150	84	..	12	14	13	23	46	2	9	2	5
Chester	2	..	..	125	156	..	4	25	25	30	2	4	4	7	..
Cornwall	2	..	2	24	40	..	13	..	..	3	..	1	1	6	1
Cumberland .	..	3	..	..	15	19	..	7	34	48	9	2	..	..	7	..
Derby	10	..	..	53	56	..	17	42	45	1	30	..	35	..	..
Devon	7	..	..	66	93	..	..	24	15	17	13	..	4	..	..
Dorset	2	..	1	83	90	..	28	..	..	6	36	4	..	..	..
Durham	3	..	..	23	23	..	4	..	..	10	17	..	..	..	..
Essex	12	..	3	33	36	..	3	..	5	6	3	..	4	..	..
Gloucester	15	..	..	2	3	..	..	8	..	6	17	..	..	9	..
Hereford	36	..	2	15	21	..	5	..	3	13	13	1	1	4	..
Hertford	77	..	8	596	917	..	129	..	20	7	6	..	2	2	..
Huntingdon	4	..	..	..	..	..	1	3	3	27	12	..	3	..	..
Kent	40	..	2	14	22	..	5	18	3	..	25	..	..	23	1
Lancaster	95	..	11	596	917	..	1	..	5	97	224	36	1	17	8
Leicester	4	..	..	..	..	..	1	1	2	6	4	1	3	2	2
Lincoln	1	..	..	..	..	..	9	..	..	9	35	3	1	6	1
Middlesex	52	..	8	22	34	..	9	14	18	385	84	262	58	5	54
Monmouth	1	..	..	22	3	..	..	..	..	6	6	..	1	20	..
Norfolk	6	..	..	12	15	..	..	10	14	12	9	..	..	4	..
Northampton.	..	2	..	..	1	1	..	..	2	2	21	17	..	..	..	..

Northumberland.	30	35	3	3	65	86	17	23	12	12	1	1	30	3	36	4	18	2
Nottingham.	9	8	..	..	..	..	..	..	1	1	..	..	21	..	..	..	..	..
Oxford	..	..	..	..	1	2	1	1	..	..	..	..	10	..	33	1	20	..
Rutland.	..	6	1	..	..	2	..	..	..	..	..	..	1	..	1	..	1	..
Salop.	..	..	..	..	11	17	..	..	2	..	1	1	8	..	11	3	15	11
Somerset.	1	4	..	..	13	18	1	..	19	20	..	..	11	..	148	..	31	13
Southampton	15	18	..	..	29	23	..	..	1	2	..	..	50	..	4	..	1	..
Stafford	7	7	6	..	4	12	..	..	1	..	..	..	18	..	4	..	12	..
Suffolk	..	6	..	..	29	34	..	..	2	3	..	..	11	..	52	3	11	..
Surrey	55	69	15	..	47	69	23	30	6	10	11	12	130	..	72	..	11	..
Sussex	1	1	..	..	13	17	..	..	..	..	..	..	4	..	13	..	5	1
Warwick.	6	8	..	..	2	3	..	..	5	6	..	..	18	..	34	1	7	..
Westmorland	1	1	..	..	27	30	3	5	12	16	5	5	5	5	16	10	..	2
Wilts.	3	4	..	..	6	8	4	2	13	17	2	2	66	3	33	13	20	..
Worcester	5	8	..	..	6	10	3	4	3	3	..	..	18	..	68	55	1	..
(E. Riding	4	4	..	..	4	7	..	..	..	..	1	6	10	2	69	15	27	4
N. Riding	10	11	3	..	103	129	41	61	8	11	..	7	60	47	58	32	38	11
W. Riding	146	177	30	34	680	854	88	110	44	61	..	..	278	12	52	10	26	7
Totals of England	575	700	81	104	2,303	2,968	470	471	333	337	102	126	1,581	226	1,426	474	503	124
Wales.																		
Anglesey.	..	..	..	..	12	14	..	..	1	1	..	..	23	..	42	7	6	3
Brecon	..	29	..	..	2	2	..	..	..	..	..	..	..	..	7	..	3	..
Cardigan.	27	3	..	..	73	74	3	3	1	1	1	..	22	..	4	..	2	1
Carmarthen	2	..	..	..	18	16	1	1	..	..	..	..	2	..	41	8	4	..
Carnarvon	21	14	2	..	108	113	23	27	..	3	..	..	24	4	51	3	19	..
Denbigh	..	..	..	..	11	13	3	3	2	1	..	..	4	..	18	..	1	..
Flint	9	11	1	1	14	25	..	..	1	1	..	..	6	..	5	8	7	2
Glamorgan	18	20	..	..	18	28	3	3	11	12	4	4	5	..	38	..	5	..
Merioneth	..	..	..	..	37	37	..	..	..	..	..	..	..	..	..	..	..	..
Montgomery	..	..	..	..	464	545	45	48	3	1	..	..	2	1	71	7	10	..
Pembroke	..	..	..	..	1	1	..	..	13	14	2	2	..	..	3	..	..	..
Radnor	..	..	..	..	106	120	6	12	10	17	..	..	..	..	1	2	..	..
Totals of Wales.	77	77	4	3	864	988	84	97	43	51	7	7	88	5	281	36	57	8
Totals of 580 Unions in England and Wales.	652	777	85	107	3,167	3,956	554	568	376	438	109	133	1,669	231	1,707	510	560	132

Able-bodied who have received Out-door Relief, on account of being out of Work, and other Causes, during the Quarter ended Lady-day 1841, distinguishing the Resident and Non-Resident—*continued*.

COUNTIES.	Other Able-bodied Women (if any), not included in Table B.										Wives of Married Men above mentioned.										Totals of the Six Classes.				Grand Total, Adults and Children.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
	On account of Want of Work.					On account of Insufficiency of Earnings.					Other Causes, not being Sickness, Accident, or Infirmary.					On account of Insufficiency of Earnings.										Other Causes, not being Sickness, Accident, or Infirmary.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Northumberland .	29	21	3	..	25	52	15	36	15	19	7	7	222	6	16	2	3	1	815	889	78	95	1,877
Nottingham .	3	2	19	2	1	8	202	5	6	2	483	825	21	37	1,366
Oxford .	4	..	..	..	20	43	3	..	..	..	..	..	21	..	6	..	26	..	289	171	14	1	1,475
Rutland .	..	..	..	..	..	..	..	..	..	..	..	..	6	..	1	..	1	..	32	43	7	8	90
Salop .	1	3	..	..	3	5	..	..	..	..	..	..	20	..	7	1	4	2	143	169	22	12	346
Somerset .	1	..	..	..	3	..	2	6	10	4	..	..	62	60	23	3	60	..	517	831	88	50	1,486
Southampton .	4	..	..	..	20	15	..	..	..	..	..	..	271	16	55	7	17	..	1,259	1,259	112	97	2,643
Stafford .	22	8	..	..	9	2	..	..	8	4	10	3	144	4	42	2	7	..	373	446	60	71	950
Stafford .	17	..	..	..	..	..	..	..	4	10	3	..	1,005	25	60	7	20	1	699	946	18	30	1,693
Suffolk .	13	11	..	..	2	6	..	..	..	6	1	..	169	..	107	1	51	3	3,017	3,468	140	217	6,842
Surrey .	9	57	..	..	4	7	1	..	4	5	1	3	120	7	30	3	13	..	781	1,450	9	12	2,252
Sussex .	2	..	..	..	4	7	..	..	1	2	..	..	18	3	75	11	1	..	436	626	22	45	1,129
Warwick .	..	2	..	..	..	..	..	..	1	2	..	..	126	3	26	2	23	4	633	674	77	38	1,427
Westmorland .	..	6	..	..	13	32	2	6	16	3	..	..	44	2	18	..	81	1	530	707	93	63	1,393
Wilts .	3	10	..	..	2	6	2	..	1	..	..	..	144	31	133	47	39	4	815	1,032	196	267	2,310
Worcester .	5	..	..	..	20	51	3	15	61	..	9	28	34	2	53	37	28	7	678	851	235	239	2,003
York { (E. Riding . (N. Riding . (W. Riding .	76	29	3	..	5	91	24	55	26	37	324	3	1,805	164	638	228	28	12	7,007	7,865	2,012	1,782	18,666
Totals of England	541	765	24	20	546	733	95	179	458	932	382	89	10,949	325	4,510	1,226	1,077	109	48,055	65,176	7,750	9,217	130,198
WALEB.																							
Anglesey .	3	..	..	..	3	..	..	..	..	..	..	..	11	4	22	4	4	3	172	129	33	20	354
Brecon .	..	..	..	..	..	..	..	..	..	..	..	..	12	..	12	2	1	..	75	122	7	14	218
Cardigan .	..	..	..	..	9	..	..	..	..	..	..	..	19	..	14	..	..	..	271	315	9	9	604
Carmarthen .	..	..	..	..	2	2	..	..	6	3	..	..	5	..	61	5	6	1	254	185	18	42	499
Carnarvon .	8	..	3	..	5	..	1	..	15	32	6	20	31	2	62	10	18	3	560	682	97	151	1,490
Denbigh .	1	..	..	..	1	..	..	..	..	..	..	..	24	3	153	41	12	..	510	608	129	149	1,396
Flint .	..	..	..	..	1	..	..	..	..	..	..	..	90	10	9	2	3	2	309	535	39	66	1,949
Glamorgan .	1	3	..	..	5	10	..	..	89	183	..	..	22	..	35	4	27	1	421	608	26	16	1,071
Merioneth .	7	3	..	..	87	78	8	24	1	..	1	..	..	..	53	11	..	..	343	661	45	125	1,174
Montgomery .	3	..	..	..	..	..	..	..	..	..	..	..	26	..	261	17	25	..	1,382	2,165	105	164	3,816
Pembroke .	..	..	..	..	..	..	..	..	..	..	..	..	1	..	20	1	..	..	74	149	7	24	254
Radnor .	..	..	..	..	..	..	..	..	..	..	..	..	13	2	24	8	1	..	200	291	31	53	575
Totals of Wales .	23	6	3	..	112	90	9	24	111	218	7	20	254	21	729	105	97	10	4,571	6,450	546	833	12,400
Totals of 580 Unions in England and Wales .	564	771	27	20	658	823	104	203	569	1,150	389	109	11,203	846	3,249	1,331	1,174	119	52,626	71,626	8,296	10,050	142,598

TABLE A.—COMPARATIVE STATEMENT of the Number of Able-bodied who have received Out-door Relief on Account of being out of Work, and other Causes, during the Quarters ended Lady-day, 1840 and 1841, distinguishing the Resident and Non-Resident.

	Married Men and Widowers having Children.						Married Men and Widowers without Children, and Single Men.						Single Women having an Illegitimate Child or Children.					
	On account of Want of Work.			On account of Insufficiency of Earnings.			Other Causes, not being Sick, Accident, or Infirmary.			On account of Want of Work.			On account of Want of Work.			On account of Insufficiency of Earnings.		
	Out-door.			Out-door.			Out-door.			Out-door.			Out-door.			Out-door.		
	Resident.	Non-Resident.		Resident.	Non-Resident.		Resident.	Non-Resident.		Resident.	Non-Resident.		Resident.	Non-Resident.		Resident.	Non-Resident.	
	A.	C.	A.	C.	A.	C.	A.	C.	A.	A.	C.	A.	A.	C.	A.	A.	C.	A.
Totals of 578 Unions } Lady-day, 1840. }	6,572	20,489	1223	3,619	6,730	2530	1,186	4,327	1,657	5,141	218	686	2,389	258	993	168	641	248
Totals of 578 Unions } Lady-day, 1841. }	11,394	34,824	980	3,099	5,810	2340	1,421	5,204	1,756	5,199	745	544	3,340	294	1,133	354	587	133

Comparative Statement of the Number of Able-bodied who have received Out-door Relief on account of being out of Work, and other Causes, during the Quarters ended Lady-day, 1840 and 1841, distinguishing the Resident and Non-Resident—*continued*.

	Women, not having a Child or Children, whose Husbands have deserted them.				Other Able-bodied Women (if any), not included in Table B.				Wives of Married Men above mentioned.				Totals of the Six Classes.				Grand Total, Adults and Children										
	On account of Want of Work.		On account of not being Sick, or Infirmity.		On account of Want of Work.		On account of not being Sick, or Infirmity.		On account of Want of Work.		On account of not being Sick, or Infirmity.																
	Out-door.	R.	N. R.	Other Causes.	Out-door.	Resident.	Non-Resident.	Out-door.	Resident.	Non-Resident.	Out-door.	Resident.	Non-Resident.														
	A.	A.	A.	A.	A.	A.	A.	A.	A.	A.	A.	A.	A.	A.	C.												
Totals of 578 Unions } Lady-day, 1840 . }	1,668	239	1,693	379	871	128	454	601	48	69	781	1,407	84	170	817	1,455	124	156	996	145	43,646	61,323	6,991	9,892	121,852		
Totals of 578 Unions } Lady-day, 1841 . }	1,669	231	1,635	498	560	132	564	771	27	20	658	823	104	203	569	1,150	389	109	11,203	846	5,233	1,325	52,478	71,407	8,234	9,965	142,084

Nottingham . . .	11	23	12	34	3	10	1	4	461	1,053	66	199	5	17	210	505
Oxford . . .	45	105	..	..	45	88	1	5	404	1,074	33	85	1	2	5	13
Rutland . . .	11	3	..	..	2	3	..	..	49	106	8	19	..	..	..	..
Salop.	26	59	..	13	7	17	1	5	243	661	90	266	15	37	10	28
Somerset . . .	95	209	7	17	5	18	4	14	1,154	3,115	140	383	16	53	..	..
Southampton .	158	300	4	12	16	37	4	7	774	1,954	89	238	20	41	12	20
Stafford . . .	204	761	31	66	16	63	3	12	414	1,318	88	234	71	14	32	2
Suffolk	82	70	4	9	59	161	20	59	859	2,351	56	183	10	23	..	..
Surrey	127	208	9	17	85	158	4	8	717	1,949	213	648	292	550	1	8
Sussex	38	86	15	34	4	8	1	2	534	1,453	134	369	10	19	10	30
Warwick . . .	38	97	5	11	4	9	..	..	411	1,052	40	129	2	4	1	4
Westmorland .	3	10	5	13	3	6	..	..	95	270	48	157	1	2	..	..
Wilts.	89	169	3	4	40	76	20	59	705	1,983	146	351	15	18	2	4
Worcester . . .	69	119	11	19	42	19	..	..	690	1,748	93	270	4	..	1	..
East Riding . .	17	30	16	28	13	26	3	8	384	906	171	416	6	11	..	..
North Riding .	32	79	16	48	29	83	13	38	325	713	135	329	13	29	9	22
West Riding . .	79	194	25	54	194	574	47	97	1,339	3,475	374	1,143	27	70	9	25
Totals of England.	2,437	5,272	512	1,187	1,816	4,484	345	904	25,039	66,056	5,189	14,654	1,278	2,712	210	505
WALES.																
Anglesey . . .	5	5	1	3	49	84	4	8	174	326	28	62	25	41	5	13
Brecon	14	41	..	..	..	..	..	..	108	234	27	74	..	..	..	..
Cardigan . . .	49	136	9	2	11	21	..	..	245	563	10	25	..	..	..	..
Carmarthen . .	3	5	2	7	..	..	1	3	375	955	72	213	..	..	..	..
Carmarvon . . .	20	33	3	5	32	64	10	27	339	754	97	207	27	52	..	..
Denbigh	27	40	6	12	7	16	2	6	123	249	53	109	10	16	..	..
Flint	25	55	4	12	17	34	..	..	146	345	43	71	15	35	5	18
Glamorgan . . .	48	137	8	26	30	50	3	12	412	1,228	40	107	5	17	4	16
Merioneth . . .	3	8	..	..	..	..	1	1	85	184	48	123	57	126	33	42
Montgomery . .	16	35	..	..	3	6	..	..	158	263	20	50	33	37	..	..
Pembroke . . .	8	10	..	..	..	..	..	..	179	390	31	83	63	147	23	61
Radnor	4	5	2	2	11	28	1	8	47	138	19	39	2	6	1	3
Totals of Wales .	222	510	35	69	160	303	22	65	2,391	5,629	488	1,163	237	477	71	153
Totals of 580 Unions in England and Wales	2,659	5,782	547	1,256	1,976	4,787	367	969	27,430	71,685	5,677	15,817	1,515	3,189	281	658

(For a continuation of this Table see the four following pages.)

Northumberland	1	1	..	..	..	203	13	22	2	5	1	2	201	478	17	37
Nottingham	9	21	..	..	..	30	1	2	2	2	..	..	..	..	..	..
Oxford	9	37	..	..	..	33	5	21	..	5	..	..	..	..	..	..
Rutland	..	..	..	..	..	5	1	1	..	..	..	..	..	..	..	..
Salop.	..	2	..	..	..	10	2	5	..	..	..	..	..	..	..	..
Somerset	6	15	..	..	..	36	9	28	5	14	..	..	..	..	..	..
Southampton	6	10	..	..	..	122	9	14	..	..	..	..	..	..	..	..
Stafford	14	48	..	..	..	62	5	11	..	..	..	..	..	..	..	..
Suffolk	6	8	..	..	..	16	6	11	..	..	..	..	..	..	..	..
Surrey	14	26	..	..	..	36	1	2	..	..	..	..	..	..	..	..
Sussex	3	4	..	..	..	48	4	11	..	..	..	..	..	..	..	..
Warwick	1	1	..	..	..	50	11	30	1	5	..	..	..	..	..	..
Westmorland	..	..	..	..	..	21	..	13	..	..	..	..	..	..	..	..
Wilts.	..	11	..	..	..	11	4	7	..	..	..	..	..	..	..	..
Worcester	13	39	..	..	..	30	3	6	..	..	..	..	..	..	..	..
East Riding.	1	1	..	..	..	38	2	40	..	..	..	..	..	..	..	..
North Riding.	2	2	..	..	..	28	13	14	..	..	..	..	..	..	..	..
West Riding.	5	14	..	..	..	107	12	35	2	4	..	..	..	..	..	..
Totals of England	267	680	40	91	252	4,641	251	640	167	443	37	84	201	478	17	37
Wales	7	21	..	..	..	8	3	8	6	17	2	4	1	4	..	..
Anglesey	..	18	..	..	..	9	..	..	..	..	..	..	3	6	..	..
Brecon	10	10	..	..	..	18	1	1	..	..	..	..	1	4	..	..
Cardigan	9	6	..	..	..	50	..	3	..	..	..	..	1	4	..	..
Cardarthen	2	25	..	..	..	8	1	..	..	..	..	..	..	..	..	..
Carmarvon	10	25	..	..	..	24	..	..	..	..	..	..	..	..	..	..
Denbigh	3	10	..	..	..	18	3	..	..	..	..	..	..	..	..	..
Flint	5	7	..	..	..	23	3	11	..	..	..	..	..	..	..	..
Glamorgan	..	..	..	..	..	42	..	..	..	..	..	..	..	..	..	..
Merioneth	..	8	..	..	..	36	..	..	..	..	..	..	..	..	..	..
Montgomery	..	..	..	..	..	15	4	7	..	..	..	..	..	..	..	..
Pembroke	..	9	..	..	..	66	1	3	..	..	..	..	..	..	..	..
Radnor	..	..	..	..	..	16	..	..	..	..	..	..	..	..	..	..
Totals of Wales	50	114	1	4	78	170	17	44	29	76	2	4	34	76	2	6
Totals of 580 Unions in England and Wales	317	794	41	95	330	5,023	268	684	196	519	39	88	235	554	19	43

Widows, and Women whose Husbands have deserted them, or who are Transported, having a Child or Children under Sixteen dependent on them, who have received Out-door Relief during the Quarter ended Lady-day, 1841—continued.

COUNTIES.	Wives (whose husbands are absent from them from any other Cause than Desertion), having a Child or Children.										Totals of the Three Classes.				Grand Total, Adults and Children.
	On account of Want of Work.				On account of Insufficiency of Earnings.				Other Causes.						
	Out-door.				Out-door.				Out-door.						
	Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.				
	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.			
ENGLAND.															
Bedford . . . . .	..	1	..	..	28	76	..	..	4	..	..	12	..	8	1,269
Berks	1	7	..	..	15	41	..	..	55	..	..	147	..	67	2,158
Buckingham	2	8	..	..	21	68	..	..	3	..	..	7	..	69	2,579
Cambridge	2	13	..	..	48	129	..	..	3	..	..	7	..	77	2,603
Chester	4	6	..	6	47	135	..	..	26	..	..	76	..	282	4,354
Cornwall	2	..	1	..	29	90	..	..	10	..	..	31	..	172	4,985
Cumberland . . . . .	..	..	..	..	6	13	..	..	..	..	..	2	..	247	2,630
Derby	1	4	..	..	5	14	..	..	1	..	..	5	..	83	1,593
Devon . . . . .	..	..	..	..	30	80	..	..	17	..	..	27	..	156	3,491
Dorset	1	1	..	..	39	108	..	..	6	..	..	14	..	73	3,146
Durham . . . . .	..	..	..	..	19	55	..	..	15	..	..	44	..	355	6,017
Essex	3	12	..	..	23	58	..	..	19	..	..	45	..	179	4,947
Gloucester . . . . .	..	..	..	..	47	147	..	..	4	..	..	17	..	166	534
Hereford . . . . .	..	..	..	..	11	34	..	..	2	..	..	5	..	41	1,438
Hertford . . . . .	..	..	..	..	4	16	..	..	3	..	..	15	..	37	2,151
Huntingdon . . . . .	..	..	..	..	29	69	..	..	..	..	..	..	..	29	919
Kent	2	12	..	..	57	158	..	..	10	..	..	43	..	199	5,938
Lancaster	3	7	1	2	68	174	..	..	11	..	..	33	..	566	9,347
Leicester . . . . .	..	..	..	..	38	130	..	..	..	..	..	..	..	65	2,773
Lincoln	3	5	..	..	21	67	..	..	1	..	..	3	..	91	3,401
Middlesex	16	61	7	23	50	153	..	..	5	..	..	21	..	209	9,524
Monmouth . . . . .	..	..	..	..	5	15	..	..	4	..	..	13	..	774	2,293
Norfolk	3	7	..	..	52	140	..	..	9	..	..	21	..	39	1,226
Northampton . . . . .	..	..	..	..	30	74	..	..	..	..	..	..	..	151	410
Northumberland	1	2	..	..	59	146	..	..	3	..	..	6	..	49	1,762
														354	805

Nottingham . . .	1	4	3	8	33	104	3	11	8	19	..	..	568	1,380	88	262	2,298
Oxford . . .	1	3	..	..	19	48	3	7	..	..	..	..	567	1,479	42	118	2,206
Rutland . . .	1	6	1	..	1	2	..	..	1	5	..	..	70	856	10	20	2,236
Salop . . .	..	..	..	..	12	32	..	6	1	4	..	..	319	856	116	334	1,625
Somerset . . .	..	9	..	..	96	251	9	24	7	18	2	..	1,519	4,060	175	482	6,236
Southernhampton . . .	..	..	..	..	75	196	4	15	9	20	4	..	1,144	2,806	123	315	4,388
Stafford . . .	5	20	..	..	15	38	2	5	1	6	..	..	782	2,379	173	361	3,695
Suffolk . . .	3	1	..	..	117	208	7	25	12	31	..	..	1,194	2,962	83	258	4,497
Surrey . . .	11	20	..	..	45	119	8	26	75	141	10	..	1,451	3,396	252	751	5,850
Sussex . . .	..	..	..	..	33	101	..	..	5	11	..	..	685	1,840	182	507	3,214
Warwick . . .	..	..	..	..	30	74	..	..	1	4	..	..	512	1,295	48	148	2,003
Westmorland . . .	..	..	..	..	7	13	..	..	..	..	..	..	124	330	59	186	699
Wiltshire . . .	10	30	..	..	63	149	7	23	9	29	..	..	984	2,622	194	475	4,275
Worcester . . .	..	..	..	..	33	103	4	17	6	25	1	..	901	2,162	112	317	3,492
York { East Riding . . .	..	..	..	..	12	24	2	4	..	..	..	..	453	1,057	207	500	2,227
York { North Riding . . .	..	..	1	3	10	26	6	16	..	..	..	..	438	997	187	478	2,100
York { West Riding . . .	14	40	7	18	49	117	18	60	148	316	3	7	2,008	5,172	512	1,470	9,162
Totals of England . . .	93	279	21	60	1,431	3,795	181	529	491	1214	58	158	35,264	90,700	6,892	18,922	151,778
Wales . . .	2	9	..	..	3	11	3	6	2	5	1	3	286	542	47	107	982
Anglesey . . .	..	..	..	..	..	11	..	..	..	..	..	..	148	329	27	74	578
Brecon . . .	..	..	..	..	4	11	1	4	..	..	..	..	337	801	22	36	1,196
Cardigan . . .	..	..	..	..	2	17	1	1	4	16	..	..	400	1,018	77	227	1,722
Carmarthen . . .	..	..	..	..	5	9	1	3	..	..	..	..	464	1,021	111	242	1,838
Carmarvon . . .	1	..	..	..	10	20	1	3	..	..	..	..	215	444	67	144	870
Denbigh . . .	..	..	..	..	8	30	1	3	4	2	..	..	253	550	57	115	975
Flint . . .	..	..	..	..	10	12	2	3	5	9	..	..	594	1,678	55	161	2,488
Glamorgan . . .	..	..	..	..	1	21	..	..	..	..	..	..	162	362	86	173	783
Merioneth . . .	..	..	..	..	5	2	..	..	1	3	..	..	246	433	21	53	753
Montgomery . . .	..	..	..	..	7	23	2	6	10	9	..	..	286	633	56	150	1,125
Pembroke . . .	..	..	..	..	6	15	..	..	..	..	..	..	74	202	24	55	355
Radnor . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Totals of Wales . . .	3	9	..	..	65	192	11	26	26	44	1	3	3,465	8,013	650	1,537	13,665
Totals of 580 Unions in England and Wales . . .	96	288	21	60	1,496	3,987	192	555	517	1258	59	161	38,729	98,713	7,542	20,459	165,443

TABLE B.—COMPARATIVE STATEMENT of the Number of Widows and Women, whose Husbands have deserted them, or who are Transported, having a Child or Children under 16 dependent on them, who have received Out-door Relief during the Quarters ended Lady-day, 1840 and 1841.

Widows having a Child or Children.												Wives (whose Husbands have deserted them) having a Child or Children.																				
On account of Sickness, Accident, or Infirmary.				On account of Want of Work.				On account of Insufficiency of Earnings.				Other Causes.				On account of Sickness, Accident, or Infirmary.				On account of Want of Work.				On account of Insufficiency of Earnings.				Other Causes.				
Out-door.				Out-door.				Out-door.				Out-door.				Out-door.				Out-door.				Out-door.				Out-door.				
Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.		
A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	
Totals of 578 Unions } Lady-day, 1840 . }																																
2639	5254	486	1061	1688	3842	315	834	27,458	71,672	5943	16,220	1750	3666	845	846	330	818	51	90	254	603	40	102	2126	5357	410	1068	200	402	41	89	
Totals of 578 Unions } Lady-day, 1841 . }																																
2659	5782	547	1256	1976	4787	367	969	27,401	71,607	5650	15,748	1515	3	9	281	653	317	794	41	95	330	847	31	73	1961	5021	263	684	196	519	39	88

Comparative Statement of the Number of Widows, and Women whose Husbands have deserted them, or who are Transported, having a Child or Children under 16 dependent on them, who have received Out-door Relief during the Quarters ended Lady-day, 1840 and 1841—*continued.*

Wives (whose Husbands are absent from them from any other Cause than Desertion), having a Child or Children.										Totals of the Three Classes.						Grand Total, Adults and Children																									
On account of Sickness, Accident, or Infirmary.				On account of Want of Work.				On account of Insufficiency of Earnings.				Other Causes.																													
Out-door.				Out-door.				Out-door.				Out-door.																													
Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.		Resident.		Non-Resident.																											
A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.	A.	C.																										
170		456		16		21		125		397		11		37			1,476		4,072		228		670		288		679		151		236		38,504		97,218		8,037		21,274		165,033
235		554		19		43		96		293		21		60		1,496		3,987		191		553		517		1,258		59		161		38,699		98,633		7,514		20,388		165,234	
Totals of 578 Unions } Lady-day, 1840 . }																																									
Totals of 578 Unions } Lady-day, 1841 . }																																									

Nottingham . . .	726	1,171	438	693	146	271	52	152	1,164	1,864	198	423	3,649
Oxford . . .	1,386	2,200	224	311	108	174	8	8	1,610	2,511	116	182	4,419
Rutland . . .	87	162	35	118	16	26	3	12	122	250	19	38	459
Salop . . .	583	1,124	316	774	211	352	74	211	899	1,898	285	563	3,645
Somerset . . .	3,172	5,974	1,684	3,643	282	680	88	199	4,856	9,017	370	879	15,152
Southampton . . .	1,668	2,929	501	828	218	359	45	104	2,169	3,737	263	463	6,652
Stafford . . .	835	1,829	335	920	198	477	40	106	1,749	2,749	238	583	4,740
Stafford . . .	2,275	3,980	794	1,544	204	371	43	97	3,069	5,524	247	468	9,308
Suffolk . . .	2,356	2,356	558	1,346	136	326	55	172	1,660	3,702	191	498	6,051
Surrey . . .	1,102	2,420	907	1,752	251	329	104	172	2,121	3,172	355	501	5,149
Sussex . . .	1,214	1,420	386	885	157	347	34	137	1,199	2,189	191	484	4,063
Warwick . . .	813	1,304	157	313	42	77	50	105	274	450	92	182	998
Westmorland . . .	117	137	157	313	42	77	50	105	274	450	92	182	998
Wiltshire . . .	1,956	3,699	580	1,239	240	600	70	192	2,536	4,938	310	792	8,575
Worcester . . .	1,091	1,762	719	1,229	227	367	68	202	1,810	3,291	295	569	5,965
York { East Riding	507	1,010	369	853	134	290	126	362	876	1,863	260	652	3,651
York { North Riding	631	1,329	297	897	240	506	111	346	928	2,226	351	852	4,357
York { West Riding	1,576	3,079	1,073	2,516	419	999	252	626	2,649	5,595	671	1,625	10,540
Totals of England . .	46,821	85,388	23,070	49,154	7,763	16,576	3,268	9,401	69,891	134,542	11,031	25,977	241,441
Wales.													
Anglesey . . .	194	392	224	586	28	50	30	61	418	978	58	111	1,565
Brecon . . .	226	463	249	538	47	114	27	63	475	1,021	74	177	1,747
Cardigan . . .	351	838	229	894	46	106	22	73	580	1,732	68	179	2,559
Cardarthen . . .	515	1,157	359	980	117	277	59	207	874	2,137	176	484	3,671
Canarvon . . .	348	563	426	983	75	236	106	235	774	1,546	181	471	2,972
Denbigh . . .	224	532	310	752	46	106	43	139	534	1,284	89	245	2,152
Flint . . .	275	602	197	630	29	59	24	38	472	1,232	53	97	1,854
Glamorgan . . .	469	1,201	223	713	56	143	32	106	692	1,914	58	249	2,943
Merioneth . . .	343	574	316	750	97	162	93	199	659	1,333	190	361	2,543
Montgomery . . .	333	483	355	758	64	110	29	65	688	1,241	93	175	2,197
Pembroke . . .	303	730	243	798	60	164	27	88	546	1,528	87	252	2,413
Radnor . . .	103	201	66	156	23	55	30	59	169	357	53	114	693
Totals of Wales . . .	3,684	7,736	3,197	8,567	688	1,582	522	1,333	6,881	16,303	1,210	2,915	27,309
Totals of 580 Unions in England and Wales	50,505	93,124	26,267	57,721	8,451	18,158	3,790	10,734	76,772	150,845	12,241	28,892	268,750

TABLE C.—COMPARATIVE Statement of the Number of Aged and Infirm Out-door Paupers, partially or wholly Disabled, relieved during the Quarter ended Lady-day 1841, distinguishing the Resident and Non-Resident.

	Out-door Resident.				Out-door Non-Resident.				Totals.				Grand Total.
	Wholly unable to Work.		Partially able to Work.		Wholly unable to Work.		Partially able to Work.		Resident.		Non-Resident.		
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	
Totals of 578 Unions, } Lady-day, 1840 . }	48,423	91,034	24,922	56,720	8,474	18,161	4,122	11,023	73,345	147,754	12,596	29,184	262,879
Totals of 578 Unions, } Lady-day, 1841 . }	50,468	93,054	26,251	57,624	8,424	18,123	3,784	10,688	76,719	150,678	12,208	28,811	268,416

No. 4.—LIST of UNIONS for which WORKHOUSES have been ordered by the Poor Law Commissioners to be provided or adapted, with the Sums authorized to be expended, &c.—
(Continued from the *Seventh Annual Report, App. E. No. 4.*)

I.—WORKHOUSES ORDERED TO BE BUILT.

Unions and Parishes.	County in which situate.	Number of Paupers to be provided for.	Amount authorized to be expended.	Additional Amount authorized to be expended on Workhouses previously ordered to be built.		
			£.	£.	s.	d.
Albans, St.	Hertford . . . . .	..	..	500	0	0
Amersham	Buckingham and Hertford . .	..	..	1,400	0	0
Bakewell	Derby . . . . .	..	..	1,400	0	0
Battle	Sussex . . . . .	..	..	570	0	0
Bedale	York . . . . .	..	..	378	0	0
Belper	Derby . . . . .	..	..	2,000	0	0
Bradfield	{ Berks, Oxford, and South- ampton . . . . . }	..	..	2,300	0	0
Cerne	Dorset . . . . .	..	..	50	0	0
Chapel-en-le-Frith . .	Derby . . . . .	..	..	1,000	0	0
Chard	Somerset, Devon, and Dorset .	..	..	300	0	0
Chepstow	Monmouth and Gloucester . .	..	..	82	0	0
Chelmsford	Essex . . . . .	..	..	1,450	0	0
Cranbrook	Kent . . . . .	..	..	1,000	0	0
Doncaster	York and Nottingham . . . .	..	..	4,170	6	3
Dunmow	Essex . . . . .	..	..	1,327	6	6
Eccleshall Bierlow . .	York and Derby . . . . .	..	..	1,960	18	10
Elham	Kent . . . . .	..	..	63	5	0
Eton	Buckingham . . . . .	..	..	1,650	0	0
Frome	Somerset . . . . .	..	..	2,300	0	0
Gateshead	Durham . . . . .	..	..	2,500	0	0
Hardingstone	Northampton . . . . .	..	..	700	0	0
Huntingdon	Huntingdon . . . . .	..	..	800	0	0
Launceston	Cornwall and Devon . . . . .	..	..	*20	0	0
Leicester	Leicester . . . . .	..	..	2,500	0	0
Liverpool	Lancaster . . . . .	..	20,000	..	..	..
Llanfyllin	Montgomery and Denbigh . .	..	..	800	0	0
Manchester	Lancaster	1,500	25,000	..	..	..
Melksham	Wilts. . . . .	..	..	200	0	0
Newton and Llanidloes	Montgomery . . . . .	..	..	1,500	0	0
Penzance	Cornwall . . . . .	..	..	20	0	0
Peterborough	{ Northampton, Huntingdon, } Lincoln and Cambridge . }	..	..	770	0	0
Plympton, St. Mary . .	Devon . . . . .	..	..	50	0	0
Romford	Essex . . . . .	..	..	350	0	0
Ruthin	Denbigh . . . . .	..	..	500	0	0
Saffron Walden	Essex . . . . .	..	..	1,200	0	0
Selby	York . . . . .	..	..	450	0	0
Solihull	Warwick and Worcester . . .	..	..	450	0	0
South Molton	Devon . . . . .	..	..	174	0	0
Staines	Middlesex . . . . .	..	..	1,200	0	0
Stockport	Chester and Lancaster . . .	..	..	2,000	0	0
Thirsk	York . . . . .	..	..	200	0	0
Watford	Hertford . . . . .	..	..	927	0	0
West Ham	Essex . . . . .	..	..	3,000	0	0
Witney	Oxford, Berks and Gloucester .	..	..	600	0	0
Wolverhampton	Stafford . . . . .	..	..	259	7	0
Wycombe	Buckingham and Oxford . . .	300	9,095	..	..	..

* Additional purchase-money.

II.—WORKHOUSES ORDERED TO BE ALTERED AND ENLARGED.

Unions or Parishes.	County in which situate.	Amount authorized to be expended.	Amount authorized to be expended in addition to that previously ordered.
		£. s. d.	£. s. d.
Bristol Incorporation	Gloucester	415 3 2	. . .
Bury St. Edmunds .	Suffolk	1,000 0 0	. . .
Caistor	Lincoln . . . . .	. . .	380 0 0
Chailey	Sussex . . . . .	. . .	300 0 0
Cheadle	Stafford . . . . .	. . .	500 0 0
Chippenham . . .	Wilts . . . . .	. . .	234 6 9
Hackney	Middlesex	4,800 0 0	. . .
Hartismere	Suffolk . . . . .	. . .	82 0 0
Henley	Oxford and Berks . . . . .	. . .	500 0 0
Holborn	Middlesex . . . . .	. . .	1,000 0 0
Hungerford	Berks, Wilts, and Southampton	. . .	2,000 0 0
Lambeth, St. Mary .	Surrey . . . . .	. . .	100 0 0
Leominster	Hereford . . . . .	. . .	200 0 0
Macclesfield	Chester	150 0 0	. . .
Manchester	Lancaster	11,000 0 0	. . .
Olave's, St.	Surrey . . . . .	. . .	4,000 0 0
Poplar	Middlesex . . . . .	. . .	500 0 0
Preston	Lancaster	100 0 0	. . .
Reeth	York	1,000 0 0	. . .
Richmond	Ditto . . . . .	. . .	750 0 0
Rye	Sussex . . . . .	. . .	60 0 0
Scarborough	York	550 0 0	. . .
Sevenoaks	Kent . . . . .	. . .	550 0 0
Stoke-upon-Trent .	Stafford . . . . .	. . .	1,555 0 0
Strand	Middlesex . . . . .	. . .	400 0 0
Sunderland	Durham . . . . .	. . .	726 6 9
Wellington	Salop . . . . .	. . .	730 0 0
Wem	Ditto . . . . .	. . .	250 0 0
Wheatenhurst . . .	Gloucester . . . . .	. . .	200 0 0
Whitechapel	Middlesex . . . . .	. . .	600 0 0

No. 5.

LISTS of UNIONS in which PARISH PROPERTY has been Sold, and the Produce appropriated, under Orders of the Commissioners.

I.—PAROCHIAL PROPERTY ordered to be Sold, and the Purposes to which the Produce has been directed to be applied.—(In continuation of List in Seventh Annual Report, Appendix E, No. 7, I.)

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
			£. s. d.	
Abingdon. . .	St. Helen . . .	£. s. d. 114 0 0 Vide 4 Rep. 600 0 0 37 0 0	114 0 0	Towards cost of the Union workhouse.
„ . .	Milton . . .	Vide 4 Rep. 32 0 0	69 0 0	Ditto.
Alresford. . .	Hinton Ampner . . .	260 0 0		
Altrincham . . .	Mobberley . . .	110 0 0		
„ . .	Nether Knutsford . . .	500 0 0		
Ashford, East . . .	Aldington . . .	373 5 0	361 5 8	Ditto.
„ . .	Wye . . .	225 5 0	153 0 8	{ 101 8 3 expenses of valuation. 51 12 5 towards cost of Union workhouse.
Auckland. . .	Bishop Auckland . . .	25 0 0		
Axbridge. . .	Badgworth . . .	154 0 0	134 12 8	Liquidation of out-standing claim.
„ . .	Congresbury . . .	246 0 0		
„ . .	Mark . . .	335 10 0		
Aylesbury . . .	Oving . . .	92 0 0		
Aylesford, North . . .	Strood . . .	500 0 0	500 0 0	{ 100 0 0 liquidation of a parochial debt. 400 0 0 towards cost of Union workhouse.
Aylsham . . .	Skeyton . . .	65 0 0		
Bakewell. . .	Hartington Mid- dle Quarter . . .	44 0 0	42 7 0	Towards cost of Union workhouse.
Banbury . . .	Claydon . . .	164 0 0		
„ . .	Middleton Cheney . . .	235 0 0		
„ . .	Tadmarton . . .	73 0 0		
Barnstaple . . .	Georgeham . . .	163 0 0	128 0 0	Liquidation of out-standing claims.
Barrow-on-Soar . . .	Thrusington . . .	99 0 0		
Bath . . .	Bath Easton . . .	628 0 0 V. 5 & 7 Rep. 65 0 0	686 0 0	{ 250 0 0 Vide 6 Report. 341 10 8 liquidation of out-standing claims. 94 9 4 towards cost of Union workhouse.
„ . .	Englishcombe. . .	75 0 0	70 5 0	Liquidation of out-standing claim.
„ . .	Lyncombe and Widcombe . . .	770 0 0	697 3 0	{ 227 10 0 liquidation of out-standing claim. 469 13 0 towards cost of Union workhouse.
Battle. . .	Battle . . .	719 0 0		
Bedale . . .	Arnderby Miers . . .	100 0 0		
Belper. . .	Horsley Woodhouse . . .	170 0 0	100 9 3	Towards cost of Union workhouse.
Bicester . . .	Kirtlington . . .	46 0 0		
Biggleswade . . .	Sandy . . .	30 0 0	23 5 8	Ditto.
Billericay. . .	Great Burstead. . .	175 0 0		
„ . .	Dunton . . .	66 0 0		
„ . .	Laindon . . .	100 0 0		
Blofield . . .	Cantley . . .	45 0 0	45 0 0	Ditto.
„ . .	Freethorpe . . .	80 0 0		
Bodmin . . .	Eglosayle . . .	15 0 0		
Boston . . .	Kirton . . .	10 0 0		
Bourn. . .	Billingborough. . .	458 0 0		
„ . .	Dowsby . . .	296 0 0		
„ . .	Rippingale . . .	170 0 0	168 10 0	Ditto.
Brackley . . .	Culworth . . .	338 0 0		
„ . .	Helmdon . . .	115 7 0		
„ . .	Marston St. Law- rence . . .	435 0 0	420 4 6	{ 140 14 2 liquidation of out-standing-claim. 193 19 7½ towards cost of Union workhouse. 85 10 8½ investment.
„ . .	Morton Pinkney . . .	167 0 0		
Bradford (York) . . .	Idle . . .	116 5 0		
Brentford . . .	Chiswick . . .	267 0 0		
„ . .	Isleworth . . .	692 8 0		
„ . .	Twickenham . . .	110 0 0 Vide 7 Rep. 295 0 0	403 7 9	Towards cost of Union workhouse.
Bridgewater . . .	Durleigh . . .	52 0 0		
„ . .	Moordinch . . .	30 0 0		

I.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Brixworth . .	Cold Ashby . .	132 0 0	160 10 8	{ 139 8 2 towards cost of Union workhouse. 21 2 6 investment.
"	Harleston . . .	50 0 0	41 10 10	Towards cost of Union workhouse.
Buckingham . .	Buckingham . .	85 0 0		
Caistor . . .	Waltham . . .	32 0 0		
"	Haburgh . . .	31 8 7		
Cambridge . .	Holy Sepulchre & St. Mary the Less	207 18 0	{ 99 11 6 99 11 6	{ Ditto. Ditto.
Catherington . .	Blendworth . .	200 0 0		
Caxton and Arrington . .	Caxton	262 10 0		
"	Elsworth . . .	96 0 0		
Chelmsford . .	Chelmsford . .	155 0 0		
"	Waltham, Great . .	74 0 0		
Chesterfield . .	Unstone . . .	23 0 0	21 2 7	Ditto.
Chesterton . .	Cottenham . . .	355 19 0	339 15 2	Ditto.
"	Histon	{ 189 0 0 Vide 4 Rep. }	250 12 10	{ 179 11 6 Vide 4 Report. 71 1 4 towards cost of Union workhouse.
Cockermouth . .	Cockermouth . .	303 0 0	292 0 0	Ditto.
Columb St. Major	Merryn, St. . .	{ 98 0 0 Vide 7 Rep. }	103 5 0	Investment.
Crediton . . .	St. Mary . . .	40 0 0		
"	Upton Hellions . .	14 0 0		
Cricklade and Wootton Bassett	Cricklade, St. Sampson . .	20 0 0		
Cuckfield . .	Ardingley . . .	235 0 0	193 8 10	{ 145 1 0 valuation expenses. 48 7 10 investment.
Depwade . . .	Pulham, St. Mary the Virgin . .	239 0 0		
"	Redenhall with Harleston . .	250 0 0		
"	Wortwell . . .	46 0 0		
Derby	All Saints . . .	560 0 0		
Devizes . . .	St. James . . .	165 0 0		
"	Rowde	125 0 0		
Dorchester . .	Fordington . . .	360 0 0	347 16 0	Towards cost of Union workhouse.
Dore	Grosmont . . .	193 0 0		
Downham . .	Downham Market	100 0 0		
Driffield . . .	Foston-on-the-Wolds . . .	45 0 0		
Droitwich . .	Omersley . . .	790 0 0		
Dunmow . . .	Easton, Little . .	100 0 0		
"	Stebbing . . .	481 0 0		
Eastbourne . .	Pevensey . . .	90 0 0		
Easthampstead .	Easthampstead .	600 0 0		
Eastry	Woodnesborough .	158 0 0		
Ely	Stretham . . .	217 0 0		
Erpingham . .	Briston	100 0 0	90 10 2	{ 24 17 6 towards cost of Union workhouse. 65 12 8 investment.
"	Cley-next-the-Sea .	111 0 0		
"	Hanworth . . .	52 10 0	40 8 6	{ 8 0 3 towards cost of Union workhouse. 32 8 3 investment
Evesham . . .	Bretforton . . .	327 0 0		
"	Pebworth . . .	80 0 0		
"	Weston Subedge .	220 6 0		
Fordingbridge .	Bremore . . .	50 0 0		
Frome	Kilmersdon . . .	39 0 0		
Germans, St. . .	Maker	350 0 0	335 14 9	Towards cost of Union workhouse.
"	Quethiock . . .	12 0 0		
Glendale . . .	Ford	300 0 0	316 10 0	{ 287 9 1½ ditto. 29 0 10½ investment.
Godstone . . .	Chelsham . . .	120 0 0	120 0 0	{ 100 0 0 liquidation of out-standing claim. 20 0 0 towards cost of Union workhouse.
Goole	Swinefleet . . .	92 0 0		
Guildford . . .	Godalming . . .	1,130 0 0	1,083 15 10	Investment.
Hailsham . . .	Arlington . . .	349 0 0		
"	Chiddingley . . .	39 0 0		

I.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase- Money.	Sums directed to be applied by Orders of the Commis- sioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Hailsham . . .	Hellingley . . .	258 0 0		
" . . .	Warbleton . . .	300 0 0		
Halsted . . .	White Colne . . .	{ 61 0 0 } Vide 4 Rep.	167 1 8	{ 47 12 10 Vide 6 Report. 119 8 10 investment.
Hardingstone . . .	Hardingstone . . .	125 0 0		
Hartismere . . .	Burgate . . .	11 0 0		
" . . .	Stuston . . .	20 0 0		
Haverfordwest . . .	Lambston . . .	25 0 0	25 0 0	Expenses of valuation.
Headington . . .	Stanton, St. John . . .	46 0 0		
" . . .	Wheatley . . .	14 0 0		
Henley . . .	Caversham . . .	336 0 0		
Hexham . . .	Allendale . . .	320 0 0	304 1 6	{ 143 6 6 towards cost of Union workhouse. 82 10 0 expenses of valuation. 78 5 0 investment.
Hitchin . . .	Pirton . . .	168 0 0	158 16 0	Investment.
Holbeach . . .	Whaplode . . .	12 15 0		
Holborn . . .	St. Andrew's and St. George the Martyr . . .	23 0 0		
Horncastle . . .	Goulceby . . .	62 0 0	55 2 4	{ 39 0 0 towards cost of Union workhouse. 16 2 4 investment.
Horsham . . .	Horsham . . .	50 0 0		
Howden . . .	Howden . . .	20 0 0		
Hungerford . . .	East Garston . . .	80 0 0	80 0 0	Liquidation of out-standing claim.
Huntingdon . . .	St. Mary . . .	56 14 0	45 17 0	Towards cost of Union workhouse.
" . . .	Stukeley, Great . . .	241 10 0	227 2 4	{ 122 4 8 towards cost of Union workhouse. 104 17 8 investment.
Ipswich . . .	St. Mary at the Elms . . .	175 0 0	163 11 10	Investment.
Ives, St. . . .	Blantisham-cum- Eurith . . .	21 0 0		
" . . .	Warboys . . .	369 0 0	350 8 6	{ 22 15 5½ towards cost of Union workhouse. 327 13 0½ investment.
" . . .	Wistow . . .	160 0 0	140 15 4	{ 34 18 3 towards cost of Union workhouse. 105 17 1 investment.
" . . .	Woodhurst . . .	100 0 0	87 15 6	{ 7 2 2½ towards cost of Union workhouse. 80 13 3½ investment.
Kettering . . .	Kettering . . .	100 0 0		
Kingsclere . . .	Hannington . . .	15 0 0		
" . . .	Kingsclere . . .	{ 1053 1 1 } Vide 7 Rep.	1462 1 0	{ 773 3 0 Vide 7 Report. 688 18 0 towards cost of Union-workhouse.
Knighton . . .	Beguildy . . .	70 0 0		
Launcester . . .	Carnforth . . .	45 0 0		
" . . .	Priest Hutton . . .	58 0 0		
" . . .	Skerton . . .	152 0 0		
" . . .	Wharton-with- Lindith . . .	136 0 0		
Langport . . .	Kingsbury Episcopi . . .	260 10 0		
Launceston . . .	Stokeclimland . . .	80 10 0		
Ledbury . . .	Castle Frome* . . .	60 0 0	59 9 10	Towards cost of Union workhouse.
" . . .	Parkhold . . .	60 0 0		
Leek . . .	Fawfieldhead . . .	225 0 0		
" . . .	Leek and Lowe . . .	400 0 0		
Lexden and Wins- tree . . .	Fordham . . .	185 0 0	161 2 0	Investment.
Lincoln . . .	Bardney . . .	935 0 0	888 8 5	{ 579 16 0 towards cost of Union workhouse. 308 12 5 investment.
" . . .	Dunholme . . .	20 0 0		
" . . .	Hackthorne . . .	370 0 0	273 18 5	{ 126 5 11 liquidation of out-standing claim. 32 0 0 expenses of valuation. 115 12 6 towards cost of Union workhouse.
" . . .	Saxilby-with-In- gleby . . .	85 0 0		
Linton . . .	Hadstock . . .	48 6 0		
Liskeard . . .	Linkinhorne . . .	61 0 0		
Llanelly . . .	Llanedy . . .	304 0 0		
" . . .	Llanelly . . .	59 0 0		
Longtown . . .	Arthuret . . .	431 0 0	431 0 0	Towards cost of Union workhouse.

* No conveyance was taken of this Property.

I.—PAROCHIAL PROPERTY ordered to be Sold—continued.

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Louth	Trusthorpe	195 0 0	111 1 0	Towards cost of Union workhouse.
"	Welton-le-Wold	30 0 0	26 1 0	Ditto.
Lutterworth	Gilmorton	224 0 0		
"	Kilworth, North	172 0 0		
"	Kimecote & Walton	306 0 0		
Maldon	Althorne	125 0 0	105 5 0	{ 49 11 10 towards cost of Union workhouse. 55 13 2 investment.
Market Harborough	Oxendon, Great	{ 165 0 0 } Vide 7 Rep.	156 15 4	{ 133 10 10 towards cost of Union workhouse. 18 4 6 investment.
"	Sutton Bassett	100 0 0		
Martley	Astley	40 0 0		
Medway	Gillingham	250 0 0		
Mere	Bourton	425 0 0		
"	East Knoyle	232 0 0		
Neot's, St. . . .	Offord Cluney	853 0 0		
"	Staughton, Great	96 0 0		
Newbury	Thatcham	247 16 0		
Newent	Taynton	25 0 0		
Newport (Monmouth)	Rogerstone	84 0 0		
"	Salop	265 0 0		
"	High Offley	63 0 0		
Northampton	All Saints	{ 690 0 0 } Vide 6 Rep.	752 16 6	Towards cost of Union workhouse.
North Witchford	March	100 0 0		
Oakham	Braunston	1880 0 0		
"	Oakham Deanshold	205 0 0	197 14 10	{ 23 5 5 towards cost of Union workhouse. 169 9 5 investment.
Ormskirk	Altcar	46 0 0		
"	Aughton			
"	Formby			
"	North Meols	{ 388 2 7 }		
"	Ormskirk			
"	Rufford			
"	Skelmersdale			
Oundle	Bulwick	{ 143 0 0 } Vide 4 Rep.	297 17 9	{ 124 17 9 Vide 7 Report. 173 0 0 investment.
Penzance	St. Just	204 0 0		
Pewsey	Manningford Ab- } bots	87 0 0	78 0 0	Towards cost of Union workhouse.
"	North Newton and } Hilcott	48 0 0	43 15 0	{ 33 0 0 towards cost of Union workhouse. 10 15 0 investment.
Plympton, St. Mary	Ermington	65 0 0	58 0 0	Towards cost of Union workhouse.
"	Revelstoke	316 0 0		
Prescot	Huyton-cum-Roby	100 0 0		
"	Knowsley	{ 163 6 9½ }		
"	Rainford			
Preston	Goosnargh with } Newsham	40 0 0		
"		450 0 0		
Redruth	Redruth	5 0 0		
Richmond, York- shire	Richmond	230 0 0	230 0 0	Ditto.
Romney Marsh	Snave	0 10 0		
Romsey	West Wellow	115 5 6		
Ross	Walford	52 10 0		
Rugby	Kilsby	135 10 0		
Rye	Peasmarsh	270 0 0*	245 16 8	Ditto.
"		25 0 0		
Saffron Walden	Rickling	{ +166 0 0 } V. 4 & 7 Rep.	86 0 8	Ditto.
Senlecoates	Willerby	100 0 0		
Settle	Bentham	77 0 0	93 2 0	Investment.
"	Burton in Lonsdale	90 0 0		
"		40 0 0		
Sevenoaks	Edenbridge	{ 190 0 0 } Vide 7 Rep.	280 16 6†	{ 75 0 0 towards cost of Union workhouse. 205 16 6 Expenses of valuation.

* No conveyances were taken of this Property by the Purchasers.

† Part of the Sum reported in the 4th Report was returned to the Purchaser, the Parish having no title to the Property.

‡ Part of this money was produced by the sale of materials.

I.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
			£. s. d.	
Shardlow . . .	Castle Donington . . .	204 12 6		
Shepton Mallett. . .	Doultling.	49 0 0		
Sherborne . . .	Trent	80 0 0		
Shipston-on-Stour . . .	Tysoe	317 0 0		
Sleaford . . .	Ewerby	115 0 0		
" . . .	Helpingham	10 0 0		
" . . .	Roulston.	90 0 0		
Solihull . . .	Tanworth	295 0 0		
Southwell. . .	Edingley	30 0 0	20 9 8	Towards cost of Union workhouse.
Spalding . . .	Donington	300 0 0	294 15 6	Ditto.
Spilsby . . .	Humbleby	42 0 0		
" . . .	West Keal	200 0 0		
Stafford . . .	Ranton	73 0 0		
Staines . . .	Ashford	353 5 0		
" . . .	Bedfont	262 0 0		
" . . .	Harmondsworth	230 0 0		
Steyning . . .	Steyning	3 0 0		
Stockport . . .	Heaton Norris	100 0 0		
Stone . . .	Eccleshall	395 0 0		
Stow-on-the-Wold . . .	Naunton	225 0 0	202 5 0	Ditto.
Stratford-on-Avon . . .	Wellesbourn-Mountford . . .	{ 141 0 0	303 3 10	{ 191 19 9 towards cost of Union workhouse. 116 4 1 investment.
		{ Vide 5 Rep.		
Stroud. . . .	King Stanley	200 0 0	123 5 2	Expenses of emigration.
" . . .	Painswick	23 0 0		
" . . .	Stroud	330 0 0		
Sturminster . . .	Hinton, St. Mary	127 10 0		
Sudbury . . .	Hawkedon	36 0 0	24 16 8	Towards cost of Union workhouse.
Taunton . . .	Churchstanton	45 0 0		
" . . .	Kingston	140 0 0	136 6 2	Ditto.
Teesdale . . .	Mickleton	20 0 0		
" . . .	Staindrop	305 0 0	305 0 0	Liquidation of out-standing claim.
Tendring . . .	St. Osyth	255 0 0	236 19 1	Towards cost of Union workhouse.
Tewkesbury . . .	Teddington	{ 38 0 0	114 7 2	{ 46 10 9 Vide 4 Report. 67 16 5 investment.
		{ Vide 4 Rep.		
Thakeham . . .	Pulborough	400 0 0	267 14 11	Towards cost of Union workhouse.
" . . .	Washington	80 0 0		
Thaet, Isle of . . .	Minster	83 17 10*	83 17 10	Ditto.
Thingoe . . .	Fornham All Saints	120 0 0		
Thirsk . . .	Maunby	100 0 0		
" . . .	Skipton	9 10 0		
Thornbury . . .	Thornbury	48 0 0		
Thorne . . .	Epworth	54 17 9		
Ticehurst. . .	Ticehurst	{ 843 0 0	674 17 6	{ 591 2 9 Vide 4 and 7 Reports. 83 14 9 Expenses of emigration.
		{ Vide 7 Rep.		
Tisbury . . .	Donhead, St. Andrew	84 10 0	84 10 0	Vide 6 Report.
Tiverton . . .	Cullompton	1,035 0 0		
Totnes . . .	Hempston, Little	125 0 0		
" . . .	Marldon	80 0 0		
Towcester . . .	Maidford	66 4 0		
Truro . . .	St. Just in Roseland	40 0 0	45 0 0	Liquidation of outstanding claim.
Uckfield . . .	East Hothley	100 0 0		
" . . .	Rotherfield	621 0 0		
Uppingham . . .	Blaston	31 0 0	27 0 0	Towards cost of Union workhouse.
Upton-on-Severn . . .	Eldersfield	21 0 0		
" . . .	Longdon	170 0 0		
" . . .	Severn Stoke	226 0 0		
Uttoxeter. . .	Marchington	60 0 0		
Wallingford . . .	Brightwell	157 0 0		
Wandsworth and Clapham. . .	Tooting Graveney	285 0 0		
Wantage . . .	Hampstead Norris.	179 0 0		
Ware . . .	Broxbourne	375 0 0	333 15 11	Investment.
" . . .	Hoddesdon	240 0 0		
" . . .	Great Munden	36 0 0		
" . . .	Ware.	615 0 0		

* This sum was produced by the sale of furniture, &c.

I.—PAROCHIAL PROPERTY ordered to be Sold—continued.

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Wells . . .	Bradley, West . .	60 0 0	55 4 0	52 10 2 towards cost of Union workhouse.
West Derby . .	Aintree	18 9 7½	18 9 7½	2 13 10 investment.
" . . .	Crosby, Great . . .	33 5 4½	23 5 4½	Towards cost of the Union workhouse.
" . . .	Fazakerley	27 14 5½	27 14 5½	Ditto.
" . . .	Kirkby	55 8 11½	55 8 11½	Ditto.
" . . .	Litherland	18 9 7½	18 9 7½	Ditto.
" . . .	Lunt	9 1 2½	9 1 2½	Ditto.
" . . .	Netherton	21 14 7½	21 14 7½	Ditto.
" . . .	Orrell and Ford . .	18 9 7½	18 9 7½	Ditto.
" . . .	Sephton	24 13 2	24 13 2	Ditto.
" . . .	Thornton	22 3 7	22 3 7	Ditto.
" . . .	Toxteth Park . . .	55 8 11½	55 8 11½	Ditto.
" . . .	Walton-on-the-Hill .	27 14 5½	27 14 5½	Ditto.
West Firle . .	Chalvington . . .	105 0 0		
Weymouth . .	Osmington	62 10 0		
Wigan . . .	Upholland	55 8 11½		
Willitor . .	Nettlecombe . . .	151 0 0	145 1 10	Towards cost of the Union workhouse.
Wimborne and Cranborne . .	West Parley . . .	43 0 0		
Windsor . . .	Sunninghill	840 6 0	816 12 7	Ditto.
" . . .	Thorpe	42 0 0		
Wisbeach . .	Outwell	200 0 0		
Witney . . .	Asthall	30 0 0	30 0 0	Ditto.
" . . .	Northleigh	132 0 0	115 8 6	Ditto.
" . . .	Ramsden	62 0 0		
" . . .	Standlake	46 0 0		
" . . .	"	99 0 0	118 1 4	Expenses of valuation.
	Vide 7 Rep.			
Wolstanton and Burslem . .	Wolstanton	437 0 0		
Wolverhampton .	Bilston	555 14 6	559 0 6	Towards cost of the Union workhouse.
Woodstock . .	Barton Westcott . .	42 0 0		
Wrexham . .	Ryton	66 0 0		
Yeovil . . .	Stoke - under - Hamdon	40 0 0		
(Not in Union).	Parnham	554 0 0	532 0 0	Liquidation of Parochial Debts.

II.—STATEMENT showing the Purposes to which the Produce has been directed to be applied of such part of the Property in the former Reports as was not previously applied.—(*In continuation of List in Seventh Annual Report, App. E, No. 7, II.*)

Union.	Parish,	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Alton	Chawton	214 10 0 Vide 5 Rep.	205 9 11	Investment.
„	Holybourne. . . .	290 0 0 Vide 5 Rep.	262 14 1	Ditto.
„	Tisted, East	50 0 0 Vide 4 Rep.	48 19 0	{ 34 2 0 Vide 5 Report. 14 17 0 investment.*
Amersham . . .	Great Missenden . .	616 0 0 Vide 4 & 5 Rep.	116 0 0	Liquidation of parochial debt.
Amphill	Higham Gobion	45 0 0 Vide 7 Rep.	45 0 0	Towards cost of Union workhouse.
„	Shitlington	73 0 0 Vide 7 Rep.	67 0 4	Ditto.
Ashby-de-la-Zouch	Hartshorne	244 0 0 Vide 4 Rep.	231 7 6	{ 99 10 0 Vide 4 Report. 131 17 6 liquidation of out-standing claim.
„	Heather	143 0 0 Vide 6 Rep.	132 10 6	Ditto.
Ashford, East . .	Brabourne	532 0 0 Vide 5 Rep.	504 19 4	{ 369 8 1 Vide 5 Report. 135 11 3 valuation expenses.
Ashford, West . .	Chart, Little	98 0 0 Vide 7 Rep.	83 2 6	Towards cost of Union workhouse.
Aston	Minworth	251 0 0 Vide 7 Rep.	237 12 0	{ 96 0 3 Vide 5 Report. 9 8 6 toward cost of Union workhouse.
Axbridge	Blagdon	100 0 0 Vide 7 Rep.	81 10 0	{ 132 3 2 investment. Towards cost of Union workhouse.
„	Winscombe	232 0 0 Vide 7 Rep.	213 3 2	Ditto.
Bakewell	Monyash	80 0 0 Vide 7 Rep.	78 1 6	Ditto.
„	Winster	207 15 0 Vide 7 Rep.	203 16 2	Ditto.
Banbury	Banbury	2,135 0 0 Vide 4 & 6 Rep.†	2,100 15 0	{ 1362 5 0 Vide 7 Report. 541 0 10 towards cost of Union workhouse. 197 9 2 investment.
Barnstaple . . .	Braunton	115 0 0 Vide 6 Rep.	48 6 10	Towards cost of Union workhouse.‡
„	Fremington	260 0 0 Vide 6 Rep.	258 19 0	Ditto.‡
„	Horwood	24 0 0 Vide 5 Rep.	22 5 6	Ditto.‡
„	Kentisbury	111 0 0 Vide 6 Rep.	109 9 0	Ditto.‡
„	West Down	53 0 0 Vide 7 Rep.	51 19 0	Ditto.‡
Battle	Sedlescomb	246 0 0 Vide 6 Rep.	217 19 5	Liquidation of out-standing claim.
Bedminster . . .	Winford	120 0 0 Vide 7 Rep.	114 0 0	Investment.
Belper	Wirksworth	351 0 0 Vide 7 Rep.	328 14 0	{ 150 0 0 liquidation of parochial debt. 178 14 0 towards cost of Union workhouse.
Berkhampstead .	Nettleden	290 0 0§ Vide 4 Rep.	263 7 7	Investment.
Blaby	Countesthorpe	166 0 0 Vide 4 Rep.	154 8 4	{ 19 16 0 towards cost of Union workhouse. 134 12 4 investment.
„	Croft	156 0 0 Vide 5 Rep.	139 4 10	{ 4 14 0 towards cost of Union workhouse. 134 10 10 investment.
„	Himcote	72 2 6 Vide 4 Rep.	66 4 0	{ 4 6 0 towards cost of Union workhouse. 18 6 4 liquidation of out-standing claim. 43 11 8 investment.
„	Wigston Magna	520 0 0 Vide 7 Rep.	443 3 3	{ 49 6 0 towards cost of Union workhouse. 84 19 6 expenses of valuation.
Blything	Bramfield	291 0 0 Vide 7 Rep.	291 0 0	{ 312 17 9 investment. Investment.

* The order mentioned in the 5th Report having been partly rescinded.

† The amount stated in the 6th Report should have been £770.

‡ The appropriations mentioned in the 7th Report having been rescinded.

§ Part was erroneously stated in 4th Report to belong to the parish of Frithsdon.

II.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Brackley . . .	Brackley, St. James	150 0 0 Vide 7 Rep.	141 12 0	{ 53 15 0 liquidation of out-standing claim. 87 17 0 towards cost of Union workhouse.
„ . . .	Greatworth . . .	270 0 0 Vide 7 Rep.	256 13 0	Ditto.
„ . . .	Newbottle . . .	20 0 0	20 0 0	Towards cost of Union workhouse.
„ . . .	Sulgrave . . .	Vide 7 Rep. 332 0 0	309 2 4	Liquidation of out-standing claims.
Bradfield . . .	Basildon . . .	Vide 7 Rep.* 231 0 0	264 11 6	Towards cost of Union workhouse.
Brentford . . .	Ealing . . .	Vide 4 Rep. 260 0 0	463 8 9	{ 100 0 0 Vide 7 Report. 263 8 9 towards cost of Union workhouse. 218 9 11 Vide 7 Report.
		Vide 7 Rep. 300 10 0†		
Bridgewater . .	Huntspill . . .	293 0 0 Vide 6 Rep.	278 9 11	{ 60 0 0 liquidation of out-standing claim.
Brixworth . . .	Hollowell . . .	84 0 0	61 8 8	Ditto.
Brumyard . . .	Wolverlow . . .	Vide 7 Rep. 110 0 0	103 16 8	{ 40 14 2 Vide 4 Report. 69 2 6 Loan to the Union.
Cambridge . . .	Andrew, St. the Great.	Vide 4 Rep. 735 15 0	715 15 0	Towards cost of Union workhouse.
„ . . .	Benedict, St. . .	Vide 5 Rep. 79 16 0	73 16 6	Ditto.
„ . . .	Peter, St. . . .	Vide 5 Rep. 233 15 0	263 3 10	Ditto.
Chard . . .	Chard, Borough	Vide 6 Rep. 245 0 0	232 5 4	Ditto.
„ . . .	Chard, Parish . .	Vide 4 Rep. 256 0 0	243 5 7	Ditto.
„ . . .	Chillington . . .	Vide 4 Rep. 59 0 0	55 16 9	Ditto.
„ . . .	Crewkerne . . .	Vide 4 Rep. 1198 0 0	1147 6 6	{ 926 11 11 ditto. 220 14 7 investment.
„ . . .	Cudworth . . .	Vide 4 & 5 Rep. 50 0 0	43 4 4	{ 18 13 4 towards cost of Union workhouse. 24 11 0 investment.
„ . . .	Dinnington . . .	Vide 4 Rep. 98 0 0	69 6 6	Towards cost of Union workhouse.
„ . . .	Ilminster . . .	Vide 4 Rep. 697 0 0	673 16 3	{ 523 16 3 ditto. 150 0 0 liquidation of out-standing claims.
„ . . .	Lopen . . .	Vide 4 & 7 Rep. 45 10 0	35 9 0	Towards cost of Union workhouse.
„ . . .	Whitelackington .	Vide 7 Rep. 60 0 0	53 15 10	Ditto.
Chesterfield . .	Ashover . . .	Vide 6 Rep. 127 10 0	117 3 6	Ditto.
„ . . .	Bolsover . . .	Vide 7 Rep. 70 0 0	53 11 0	Ditto.
„ . . .	Newbold . . .	Vide 7 Rep. 195 0 0	101 6 10	Ditto.
„ . . .	Pilsley . . .	Vide 5 Rep. 133 0 0	96 12 0	Ditto.
Chesterton . . .	Harston . . .	Vide 6 Rep. 50 0 0	36 4 11	Ditto.
Chorley . . .	Bretherton . . .	Vide 7 Rep. 51 0 0	16 0 0	Expenses of valuation
Depwade . . .	Carlton Rode . . .	Vide 7 Rep. 279 0 0	250 0 0	{ 220 2 3 Vide 6 Report. 29 17 9 towards cost of Union workhouse.
„ . . .	„ . . .	Vide 4 Rep. 105 0 0		
Dorchester . . .	Maiden Newton .	Vide 7 Rep. 280 0 0	245 1 8	{ 153 18 2 towards cost of Union workhouse. 86 3 6 investment.
Droitwich . . .	Ilmbleton . . .	Vide 7 Rep. 550 0 0	519 0 8	{ 130 7 11 towards cost of Union workhouse. 383 12 9 investment.
Easingwold . . .	Easingwold . . .	Vide 6 & 7 Rep. 205 0 0	193 9 4	Ditto.
Eastbourne . . .	Jevington . . .	Vide 7 Rep. 178 0 0	153 19 11	{ 52 4 0 liquidation of out-standing claims. 106 15 11 investment.
Eastry . . .	Goodnestone . . .	Vide 7 Rep. 227 0 0	227 0 0	{ 175 4 6 Vide 4 and 5 Reports. 51 15 6 towards cost of erecting vestry-room.
		Vide 4 Rep.		

* Reported as £212 only.

† This sum was produced by sale of materials and interest on purchase money.

II.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
East Ward . .	Kirkby Stephen . .	850 0 0 Vide 7 Rep.	850 0 0	{ 116 11 6 Vide 7 Report. 172 10 0 towards cost of Union workhouse. 560 13 6 investment. 687 15 1 Vide 7 Report. 75 10 0 expenses of valuation.
Erpingham . .	Holt	1276 0 0 Vide 6 Rep.	763 5 1	{ 75 10 0 expenses of valuation. Investment.
Flegg, East and West	Martham	102 0 0 Vide 6 & 7 Rep	49 14 2	{ 24 8 0 Vide 7 Report. 15 17 0 investment.
Freebridge Lynn . .	Ormesby, St. Margaret. Massingham, Gt. .	56 0 0 Vide 5 Rep. 200 0 0 Vide 5 Rep.	40 5 0 189 13 6	{ Ditto. Ditto.
Frome	South Wootton . .	217 0 0 Vide 6 Rep.	205 11 0	{ Ditto.
Germans, St. . .	Elm	33 0 0 Vide 6 Rep.	23 15 6	{ Liquidation of out-standing claims.
Gloucester . .	Landulph	65 0 0 Vide 6 Rep.	59 18 10	{ Towards cost of Union workhouse.
„	Mellion, St. . . .	50 0 0 Vide 7 Rep.	45 6 8	{ Ditto.
„	Rame	25 0 0 Vide 7 Rep.	25 0 0	{ Ditto.
Glanford Brigg . .	Burringham	40 0 0 Vide 5 Rep.	36 9 0	{ 5 4 0 ditto. 31 5 0 liquidation of out-standing claim.
„	Goxhill	60 0 0 Vide 7 Rep.	43 17 10	{ Towards cost of Union workhouse.
„	Messingham	174 0 0 Vide 6 Rep.	157 10 8	{ Ditto.
„	Ulceby	313 0 0 Vide 7 Rep.	259 0 0	{ 57 2 6½ ditto. 201 17 5½ investment.
„	Wrawby	144 0 0 Vide 4 Rep.	138 3 8	{ 63 0 0 Vide 4 Report. 75 3 8 expenses of valuation.
„	Barnwood	220 0 0 Vide 4 Rep.	234 4 0	{ 167 13 0 towards cost of Union workhouse. 66 11 0 investment.
„	Churchdown	40 0 0 Vide 6 Rep.	41 10 0	{ Towards cost of Union workhouse.
„	Quedgeley	405 0 0 Vide 4 Rep.	435 10 9	{ 212 3 7 ditto. 223 7 2 investment.
„	Upton, St. Leonard's.	318 0 0 Vide 7 Rep.	318 0 0	{ 78 19 4 towards cost of Union workhouse. 239 0 8 investment.
„	Whaddon	123 0 0 Vide 5 Rep.	130 3 1	{ 84 3 5 towards cost of Union workhouse. 45 19 8 investment.
Godstone . . .	Bletchingley	150 0 0 Vide 4 Rep.	150 0 0	{ Liquidation of out-standing claim.
Guiltcross . . .	Banham	100 0 0 Vide 6 Rep.	88 8 11	{ 53 2 1 towards cost of Union workhouse. 35 6 10 investment.
„	Buckenham, New . .	100 0 0 Vide 5 Rep.	91 11 7	{ 21 0 0 towards cost of Union workhouse. 70 11 7 investment.
„	East Harling	140 0 0 Vide 6 Rep.	123 6 5	{ 28 2 3½ towards cost of Union workhouse. 95 4 1½ investment.
„	Kenninghall	150 0 0 Vide 6 Rep.	147 9 11	{ 105 0 0 expenses of emigration. 42 9 11 towards cost of Union workhouse.
„	Wilby	69 0 0 Vide 5 & 6 Rep.	63 2 6	{ 4 13 9 ditto. 53 8 9 investment.
Hailsham . . .	Laughton	531 0 0 Vide 7 Rep.	546 4 6	{ 537 4 7 liquidation of out-standing claims. 8 19 11 towards cost of Union workhouse.
Halsted	Halsted	670 0 0 Vide 6 & 7 Rep.	517 1 5	{ 446 17 9 Vide 6 Report. 70 3 8 investment.
„	Yeldham, Little . .	40 0 0 Vide 7 Rep.	21 17 11	{ Ditto.
Hambledon . . .	Alfold	130 0 0 Vide 4 Rep.	110 10 9	{ 25 0 0 expenses of valuation.* 85 10 9 investment.
„	Bramley	400 0 0 Vide 4 Rep.	377 4 2	{ Ditto.
„	Cranley	285 0 0 Vide 6 Rep.	285 10 0	{ Ditto.
„	Ewhurst	386 0 0 Vide 4 Rep.	341 4 7	{ Ditto.
„	Thurseley	257 0 0 Vide 4 Rep.	158 4 0	{ 120 0 0 liquidation of out-standing claim. 38 4 0 investment.

* The appropriations mentioned in the 4th Report having been rescinded

II.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Hambledon . .	Witley	470 0 0 Vide 4 Rep.	449 10 11	Investment.*
Helston . . .	Wendron	302 0 0 Vide 7 Rep.	296 6 8	Liquidation of out-standing claims.
Henley	Watlington . . .	275 0 0 Vide 7 Rep.	254 18 9	{ 62 0 0 towards cost of Union workhouse. 192 18 9 investment.
Hereford . . .	Bullingham, Upper	40 0 0 Vide 6 Rep.	38 6 8	Ditto.
„	Hampton Bishop .	300 0 0 Vide 6 Rep.	285 0 0	{ 47 8 6 Vide 7 Report. 237 11 6 investment.
„	Holmer	410 0 0 Vide 6 Rep.	396 11 6	Ditto.
„	Lugwardine . . .	41 0 0 Vide 6 Rep.	33 4 4	Ditto.
„	Martin, St. . . .	370 0 0 Vide 6 & 7 Rep.	359 1 10	Ditto.
„	Sutton	97 0 0 Vide 6 Rep.	85 16 9	Ditto.
„	Weston Beggard .	135 5 0 Vide 5 & 6 Rep.	116 14 7	Ditto.
Hitchin	Hitchin	990 0 0 Vide 7 Rep.	964 4 0	Ditto.
Hollingbourn .	Harrietsham . . .	245 0 0 Vide 7 Rep.	231 14 1	{ 55 0 0 liquidation of out-standing claim. 176 14 1 towards cost of Union workhouse.
Horncastle . .	Barkwith, East. .	150 0 0 Vide 7 Rep.	142 0 4	Investment.
„	Greetham	50 0 0 Vide 5 Rep.	43 16 10	{ 33 12 9 Vide 6 Report. 5 4 1 investment.
„	Miningsby	65 0 0 Vide 6 Rep.	55 17 8	{ 42 6 6 Vide 6 Report. 15 17 8 investment.
„	Tattershall Thorpe	84 0 0 Vide 5 Rep.	78 4 2	{ 55 8 10 Vide 5 Report. 22 15 4 investment.
„	Tetford	198 0 0 Vide 4 Rep.	183 15 10	{ 106 6 8 Vide 6 Report.† 48 14 4 towards cost of Union workhouse. 28 14 10 investment.
Huntingdon . .	St. Benedict. . . .	128 2 0 Vide 7 Rep.	117 12 4	{ 74 6 1 towards cost of Union workhouse. 43 6 3 investment.
„	Stukeley, Little .	56 14 0 Vide 7 Rep.	44 13 0	Towards cost of Union workhouse.
Ives, St.	Holywell-with-Needlingworth.	74 0 0 Vide 5 Rep.	54 0 0	Ditto.
„	Ives, St.	615 0 0 Vide 7 Rep.	586 8 8	{ 68 18 6 ditto. 517 10 1½ investment.
„	Somersham	446 0 0 Vide 5 Rep.	422 12 6	{ 222 12 6 Vide 5 Report.† 57 10 10½ towards cost of Union workhouse. 142 18 1½ investment.
„	Witton	65 0 0 Vide 7 Rep.	56 13 8	{ 13 8 0½ towards cost of Union workhouse. 43 5 7½ investment.
Kidderminster .	Lower Mitton . . .	530 0 0 Vide 4 Rep.	491 18 9	{ 58 15 0 expenses of valuation. 433 3 3 investment.
King's Norton .	Northfield	295 0 0 Vide 7 Rep.	177 5 11	Towards cost of Union workhouse.
Lancaster . . .	Yealand Conyers .	144 0 0 Vide 7 Rep.	30 12 0	Liquidation of out-standing claim.
Ledbury	Ashperton	105 0 0 Vide 7 Rep.	98 5 6	{ 79 11 3½ towards cost of Union workhouse. 18 14 2½ investment.
„	Woolhope	654 15 0 Vide 7 Rep.	642 10 8	{ 221 1 5½ towards cost of Union workhouse. 421 9 2½ investment.
Leicester	All Saints	380 0 0 Vide 7 Rep.	382 0 6	Towards cost of Union workhouse.
„	St. Mary.	1510 0 0 Vide 7 Rep.	1462 14 0	{ 20 0 0 liquidation of out-standing claim. 442 14 0 towards cost of Vestry-room. 1000 0 0 towards cost of Union workhouse.
Lewes	St. John.	306 0 0 Vide 6 Rep.	260 9 3	{ 220 12 4 Vide 6 Report. 39 16 11 towards cost of Union workhouse.
„	Southover	115 0 0 Vide 4 Rep.	86 14 0	{ 67 11 0 Vide 5 Report. 19 3 0 towards cost of Union workhouse.
Lincoln	St. Botolph . . .	215 0 0 Vide 6 Rep.	201 15 6	Investment.
„	Canwick	450 0 0 Vide 5 Rep.	447 18 0	{ 184 14 3 towards cost of Union workhouse. 313 3 9 investment.

* The appropriation mentioned in the 4th Report having been rescinded.

† Reported as 106l. 0s. 8d.

‡ The appropriation there reported having been partly rescinded.

II.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Lincoln . . .	Waddington . .	158 0 0 Vide 4 Rep.	146 17 8	{ 119 13 4 Vide 4 Report. 27 4 4 expenses of valuation.
Louth . . .	Ludford Parva . .	21 10 0 Vide 4 Rep.	17 0 6	Towards cost of Union workhouse.
Luton . . .	Houghton Regis .	598 0 0 Vide 4 & 5 Rep.	461 0 6	Ditto.
Lutterworth . .	Lutterworth . . .	645 17 0	447 7 3	{ 110 0 0 liquidation of out-standing claim. 337 7 3 towards cost of Union workhouse. 116 6 11 ditto.*
Maldon . . .	Latchingdon . .	215 0 0 Vide 6 Rep.	164 12 11	{ 48 6 0 investment.
„ . . .	Purleigh . . .	267 0 0 Vide 4 Rep.	234 6 6	Towards cost of Union workhouse.*
„ . . .	Stow Maries . . .	117 0 0 Vide 4 & 7 Rep.	94 12 2	{ 79 6 10 ditto.* 15 5 4 investment.
„ . . .	Totham, Great . .	135 0 0 Vide 5 Rep.	109 9 1	Towards cost of Union workhouse.*
„ . . .	Totham, Little . .	150 0 0 Vide 6 Rep.	111 5 7	{ 95 12 8 ditto.* 15 12 11 investment.
„ . . .	Woodham Walter .	157 0 0 Vide 5 Rep.	132 12 7	{ 101 3 8 towards cost of Union workhouse.* 31 8 11 investment.
Manchester . .	Prestwich . . .	50 0 0†	50 0 0	Payment of parochial debt.
Mansfield . .	Sutton-in-Ashfield.	179 4 1 Vide 5 Rep.	134 14 2	{ 34 16 2 towards cost of Union workhouse. 98 18 0 payment of parochial debts.
Market Bosworth	Stanton-under-Bar-	65 0 0 Vide 7 Rep.	63 0 0	{ 58 9 0 liquidation of out-standing claim. 4 11 0 towards cost of Union workhouse.
Market Harboro'	Smeeton Westerby.	747 0 0	700 2 2	{ 467 16 10 Vide 7 Report. 232 5 4 liquidation of out-standing claim.
Melton Mowbray	Scalford . . .	101 0 0 Vide 7 Rep.	90 8 2	{ 46 14 0 ditto. 43 14 2 investment.
„ . . .	Sewstern . . .	120 0 0 Vide 7 Rep.	109 18 9	Liquidation of out-standing claim.
Midford & Launditch.	Lyng . . .	200 0 0 Vide 7 Rep.	182 19 2	Towards cost of Union workhouse.
Newark . . .	Bassingham . . .	156 0 0 Vide 4 Rep.	139 13 2	{ 38 19 6 Vide 4 Report. 100 13 8 investment.
„ . . .	Brant Broughton .	32 0 0 Vide 4 Rep.	30 19 0	Ditto.
„ . . .	Fenton . . .	100 0 0 Vide 4 Rep.	98 4 10	Ditto.
Newhaven . .	Newhaven . . .	71 0 0 Vide 7 Rep.	61 0 10	Liquidation of out-standing claim.
Plomesgate . .	Wickham Market .	200 0 0 Vide 7 Rep.	196 16 6	Towards cost of Union workhouse.
Reigate . . .	Merstham . . .	415 0 0 Vide 5 Rep.	401 13 0	{ 104 9 6 expenses of valuation. 9 16 11 towards cost of Union workhouse. 237 6 7 investment.
Risbridge . . .	Denston . . .	96 0 0 Vide 7 Rep.	70 7 0	Towards cost of Union workhouse.
Romsey . . .	Romsey (extra) .	105 0 0 Vide 5 Rep.	92 14 5	Ditto.
Saffron Walden	Newport . . .	92 0 0 Vide 4 Rep.	78 2 2	Ditto.
Sculcoates . .	Marfleet . . .	44 0 0 Vide 6 Rep.	43 0 0	Investment.
Settle . . .	Austwick . . .	252 0 0 Vide 7 Rep.	242 9 2	Ditto.
Shaftesbury . .	Holy Trinity . .	171 0 0 Vide 6 & 7 Rep.	160 5 0	Towards cost of Union workhouse.
Shardlow . . .	Melbourne . . .	570 0 0 Vide 7 Rep.	577 5 6	{ 216 5 10 liquidation of out-standing claim. 143 3 0 towards cost of Union workhouse. 217 16 8 expenses of valuation.
Southwell . .	Halam . . .	104 0 0 Vide 4 Rep.	102 9 10	{ 65 19 4 Vide 7 Report. 36 10 6 investment.
Stokesley . .	Ingleby Arncliffe .	70 0 0 Vide 6 Rep.	64 14 0	Ditto.
Swaffham . .	Fouldeu . . .	100 0 0 Vide 6 Rep.	84 5 2	Towards cost of Union workhouse.
„ . . .	Holme Hale . . .	44 0 0 Vide 5 Rep.	33 3 0	Ditto.
„ . . .	Sporle-with-Pulgrave.	100 0 0 Vide 5 Rep.	89 8 10	Expenses of emigration.
Taunton . . .	Bickenhall . . .	82 0 0 Vide 4 Rep.	79 13 0	{ 36 16 0 towards cost of Union workhouse. 5 16 8 towards cost of Registry-office. 37 0 4 investment.

* The appropriations formerly reported having been rescinded.

† This sum was derived from the sale of furniture.

II.—PAROCHIAL PROPERTY ordered to be Sold—*continued*.

Union.	Parish.	Amount of Purchase-Money.	Sums directed to be applied by Orders of the Commissioners.	Purposes to which the Sums have been directed to be applied.
			£. s. d.	
Taunton . . .	Bishop's Lydeard .	£. s. d. 260 0 0 Vide 4 Rep.	250 13 4	Towards cost of Union workhouse.
„ . . .	Cheddon Fitzpaine .	80 0 0 Vide 4 Rep.	78 16 2	{ 77 18 0 ditto. 0 18 2 towards cost of Registry-office.
„ . . .	Churchstanton . .	90 0 0 Vide 4 Rep.	85 18 3	Towards cost of Union workhouse.
„ . . .	Coombe Florey . .	72 0 0 Vide 4 Rep.	64 18 10	{ 60 14 0 ditto. 4 4 10 towards cost of Registry-office.
„ . . .	Cothelstone . . .	72 0 0 Vide 4 Rep.	63 11 0	{ 32 19 7 towards cost of Union workhouse. 5 4 6 towards cost of Registry-office.
„ . . .	Curry, North . . .	223 0 0 Vide 4 Rep.	215 1 10	{ 25 6 11 investment. Towards cost of Union workhouse.
„ . . .	Monkton, West . .	550 0 0 Vide 4 Rep.	546 10 4	{ 388 11 0 ditto. 61 11 10 towards cost of Registry-office.
„ . . .	Norton Fitzwarren .	174 0 0 Vide 4 Rep.	168 16 0	{ 96 7 6 investment. 150 10 10 towards cost of Union workhouse.
„ . . .	Otterford . . .	138 0 0 Vide 6 Rep.	196 0 2	{ 18 5 2 towards cost of Registry-office. 108 19 4 towards cost of Union workhouse.
„ . . .	Ruishton . . .	70 0 0 Vide 4 Rep.	66 2 5½	{ 17 0 10 towards cost of Registry-office. Towards cost of Union workhouse.
„ . . .	Staplegrave . . .	343 0 0 Vide 4 Rep.	334 16 6	{ 152 9 1 ditto. 24 3 4 towards cost of Registry-office.
„ . . .	Taunton, St. James .	916 0 0 Vide 4 & 6 Rep.	891 9 9	{ 153 4 1 investment. 743 1 9 Vide 6th Report.
Tetbury . . .	Boxwell & Leighterton .	100 0 0 Vide 4 Rep.	70 19 2	{ 148 8 0 towards cost of Union workhouse. 70 0 0 expenses of valuation.
Tewkesbury . .	Overbury . . .	180 0 0* Vide 4 Rep.	172 14 6	{ 0 19 2 towards cost of Union workhouse. 71 0 0 Vide 4 Report.
„ . . .	Stoke Orchard . .	146 0 0 Vide 4 Rep.	123 9 0	{ 101 14 6 investment. 71 18 2 Vide 4 and 6 Reports.
„ . . .	Woolstone . . .	32 0 0 Vide 4 Rep.	24 6 6	{ 51 10 10 investment. 22 16 0 Vide 4 and 5 Reports.
Thakeham . . .	Sullington . . .	300 0 0 Vide 4 Rep.	300 0 0	{ 1 10 6 investment. Liquidation of parochial debt.
Thanet, Isle of .	Ramsgate . . .	100 4 7½ 1200 0 0 Vide 4 Rep.	1300 4 7	{ 1268 4 9 Vide 4 Report. 31 19 10 investment.
„ . . .	Sarre . . .	55 0 4 Vide 4 Rep.	55 0 4	{ 37 12 8 Vide 4 Report. 17 7 8 investment.
Thetford . . .	Wood, otherwise } Acol } Hockwold-cum-Wilton . . . }	132 0 0 56 0 0 Vide 5 Rep.	144 0 8	{ 87 3 8 towards cost of Union workhouse. 56 17 7 investment.
Ticehurst . . .	Salehurst . . .	537 0 0 Vide 4, 5, & 7 Rep.†	543 19 4	{ 472 16 1 Vide 5 Report. 71 3 3 towards cost of Union workhouse.
Torrington . .	Alverdiscott . . .	60 0 0 Vide 7 Rep.	52 2 0½	Towards cost of Union workhouse.
Uppingham . .	Belton . . .	217 0 0 Vide 7 Rep.	198 6 4	{ 147 9 4 liquidation of out-standing claim. 50 17 10 towards cost of Union workhouse.
Uxbridge . . .	Uxbridge . . .	100 0 0 Vide 7 Rep.	96 0 0	Ditto.
Walsingham . .	Bale . . .	110 0 0 Vide 4 Rep.	110 0 0	Expenses of emigration.
„ . . .	Gunthorpe . . .	1020 0 0 Vide 7 Rep.	976 17 4	{ 206 13 1½ towards cost of Union workhouse. 267 15 0 expenses of emigration.
Wantage . . .	East Challow . . .	138 10 0 Vide 4 Rep.	125 11 11	{ 502 9 2½ investment. 20 12 6 liquidation of out-standing claim.
Wayland . . .	Attleborough . . .	1463 10 0 Vide 5 & 6 Rep.	1451 1 11	{ 55 12 10 towards cost of Union workhouse. 49 6 7 investment.
„ . . .	Besthorpe . . .	220 0 0 Vide 4 Rep.	220 0 0	{ 1064 11 9½ Vide 7 Report. 110 10 0 expenses of emigration.

* Reported in the 4th Report as £280.

† This sum was produced by the sale of Furniture.

‡ The sum of £5 reported in the 7th Report should have been reported as £75.

§ The investment mentioned in the 4th Report having been recinded.

¶ The appropriations mentioned in the 4th Report having been recinded.

II.—PAROCHIAL PROPERTY ordered to be Sold—*continued.*

Union.	Parish.	Amount of Purchase- Money.	Sums directed to be applied by Orders of the Commis- sioners.	Purposes to which the Sums have been directed to be applied.
		£. s. d.	£. s. d.	£. s. d.
Wayland . . .	Carbrooke . . .	300 0 0 Vide 4 & 6 Rep.	294 6 5	{ 176 0 6 Vide 4 Report. 118 5 11 towards cost of Union workhouse. Loan to the Union.*
" . . .	Hockham . . .	90 0 0 Vide 4 Rep.	90 0 0	Ditto.
" . . .	Larling . . .	70 0 0 Vide 4 Rep.	70 0 0	Ditto.
" . . .	Rockland St. An- drew . . .	65 0 0 Vide 6 Rep.	65 16 3	{ 41 5 3 towards cost of Union workhouse. 24 11 0 investment.
" . . .	Stowbedon . . .	65 0 0 Vide 4 Rep.	61 14 0	Loan to the Union.
" . . .	Tompson . . .	84 0 0 Vide 6 Rep.	80 12 4	Ditto.
Wellingborough .	Wollaston . . .	355 0 0 Vide 4 Rep.	330 11 10	{ 189 11 8½ Vide 4 Report. 50 0 0 expenses of valuation.† 91 0 1¼ investment.
Wellington (Som- merset . . .	Hemyock . . .	31 0 0 Vide 5 Rep.	25 9 5	Towards cost of Union workhouse.
" . . .	Runnington . . .	27 0 0 Vide 7 Rep.	18 11 11½	Ditto.
Wells . . .	Andrew, St. . .	166 0 0½ Vide 4 Rep.	153 6 2	{ 195 1 2 towards cost of Union workhouse. 33 5 0 investment.
" . . .	Butleigh . . .	338 0 0 Vide 5 Rep.	335 12 0	Towards cost of Union workhouse.
" . . .	Glastonbury . . .	420 0 0 Vide 6 Rep.	420 0 0	Ditto.
" . . .	Pennard, West. . .	149 0 0 Vide 4 Rep.	140 15 1	Ditto.
" . . .	Westbury . . .	101 0 0 Vide 5 Rep.	98 1 6	Ditto.
" . . .	Wookey . . .	34 0 0 Vide 4 Rep.	34 0 0	Ditto.
Westbury-on-Se- vern . . .	Newnham . . .	320 0 0 Vide 4 Rep.	299 15 1	{ 125 0 0 expenses of valuation. 174 15 1 towards cost of Union workhouse.
Westbury & Whor- welsdown . . .	Hinton . . .	52 0 0 Vide 6 Rep.	43 7 0	{ 17 17 7½ ditto. 25 9 4½ investment.
" . . .	Keevil . . .	196 0 0 Vide 6 Rep.	170 5 2	{ 82 2 2½ towards cost of Union workhouse. 88 2 11¼ investment.
Westhampnett . .	Binsted . . .	40 0 0 Vide 7 Rep.	37 18 0	Ditto.
" . . .	Yapton . . .	176 13 4	175 15 4	{ 90 0 0 Vide 4 Report. 85 15 4 investment.
Whitby . . .	Ruswarp . . .	650 0 0 Vide 7 Rep.	635 11 9	Ditto.
Whitechapel . . .	Mile End, New Town . . .	500 0 0 Vide 4 Rep.	703 7 4	Ditto.
Williton . . .	Dunster . . .	1203 7 4 130 0 0 Vide 6 Rep.	126 10 8	Towards cost of Union workhouse.
" . . .	Luckham . . .	163 0 0 Vide 7 Rep.	157 16 0	Ditto.
" . . .	Monksilver . . .	3 0 0 Vide 7 Rep.	0 5 0	Ditto.
" . . .	Old Cleeve . . .	100 0 0 Vide 7 Rep.	51 19 10	Ditto.
" . . .	Sampford Brett . . .	150 0 0 Vide 7 Rep.	128 13 6	Ditto.
" . . .	Selworthy . . .	50 0 0 Vide 6 Rep.	45 13 9	Ditto.
" . . .	Timberscombe . . .	92 0 0 Vide 6 Rep.	85 9 9	Ditto.
" . . .	Withycombe . . .	109 0 0 Vide 6 Rep.	104 13 7	Ditto.
Vincanton . . .	Charlton Hore- thorne . . .	105 0 0 Vide 6 Rep.	97 15 10	{ 91 14 6 Vide 7 Report. 6 1 4 investment.
" . . .	Charlton Musgrave . . .	234 0 0 Vide 6 Rep.	226 8 4	{ 141 17 7 Vide 6 Report. 84 10 9 investment.
" . . .	Stoke Trister . . .	184 0 0 Vide 5 Rep.	176 9 2	{ 104 19 1 Vide 6 Report. [poor children. 71 10 1 towards erection of a school for
Keovil . . .	Tintinhull . . .	167 0 0 Vide 6 Rep.	157 9 3½	{ 91 2 6½ Vide 6 Report. 66 6 9 investment.

* The appropriations mentioned in the 4th Report having been rescinded.

The investment mentioned in the 4th Report having been rescinded.

† Reported in the 4th Report as £266.

‡ This money was produced by the sale of materials.

III.—STATEMENT of the APPROPRIATION of such of the Sums of Money paid in respect of the Property of Dissolved Incorporations as have been directed by the Poor Law Commissioners to be appropriated since the date of their Seventh Annual Report.

ASHBY-DE-LA ZOUCH.						
Names of the Disincorporated Parishes.	Names of the Unions in which the Parishes are now included.	Shares in the Incorporation Property, and Sums received in respect thereof.	Sums Appropriated and Reported in the Commissioners' Sixth and Seventh Annual Reports.	Sums directed to be Appropriated by the Commissioners, and not yet reported.	The Purposes to which the Appropriation has been directed to be made.	
Ashby-de-la-Zouch	{ Ashby-de-la-Zouch }	£. s. d. 396 6 1	£. s. d. 117 14 0½	£. s. d. 351 16 4	Towards the purchase of the Incorporation property.	
Hartshorn . .	Ditto . . .	210 9 4½		92 15 4		
Heather . .	Ditto . . .	73 18 1		73 18 1		
Hugglescote and Donnington }	Ditto . . .	149 8 3½		92 11 8		
Normanton . .	Ditto . . .	43 18 3½		33 12 10		
Packington (Derbyshire) }	Ditto . . .	23 11 3½		10 9 0		
Packington (Leicestershire) }	Ditto . . .	73 18 1		32 5 4		
Ravenstone . .	Ditto . . .	87 5 10½		35 4 0		
Smisby . .	Ditto . . .	78 3 9½		34 7 6		
Snarestone . .	Ditto . . .	95 17 2½		51 1 2		
Staunton Harrold	Ditto . . .	82 9 5½		41 19 8		
Swannington . .	Ditto . . .	114 1 4½		50 6 6		
Swepestone . .	Ditto . . .	147 16 2		93 14 6		
Willesley . .	Ditto . . .	20 7 0		10 14 6		
ATCHAM.						
Atcham . . .	Atcham . .	3677 0 0*		3677 0 0	{ Towards the payment of charges on the poor-rates.	
Berrington . .						
Cund . . .						
Cressage . .						
Eaton Constantine . .						
Kenley . . .						
Leighton . .						
Uffington . .						
Upton Magna . .						
Wroxeter . .						
BASFORD.						
Blidworth . .	Mansfield . .	159 5 1½		159 5 1½	{ Liquidation of a parochial debt. Towards cost of the Union work-house.	
Cotgrave . .	Bingham . .	124 1 3½		124 1 3½		
Cropwell Butler	Ditto . . .	70 7 8½		59 16 1	{ Ditto. Ditto. Ditto. Ditto.	
Holmepierpoint	Ditto . . .	73 0 7	40 0 0	33 0 7		
Plumtree . .	Ditto . . .	58 1 5½		67 1 4½		
Tollerton . .	Ditto . . .	20 13 6½		20 13 6½		
CAISTOR.						
West Torrington	Horncastle . .	25 13 4	22 6 8	3 6 8	Invested.	
EASEBOURNE.						
Chithurst . .	Midhurst . .	107 15 2½	100 0 0	7 15 2½	{ Payment of interest on parochial debt, previously directed to be discharged.	
Easebourne . .	Ditto . . .	279 0 0½	200 0 0	79 0 0½		
Fernhurst . .	Ditto . . .	284 0 8½		284 0 8½	{ Expenses of valuation. 60% expenses of valuation, and the residue investment.	
Selham . . .	Ditto . . .	173 7 3½	150 0 0	23 7 3½		
Tillington . .	Ditto . . .	105 9 7½	105 3 10	0 5 9½	{ Inpayment of interest on parochial debt, previously directed to be discharged.	
Trotton . . .	Ditto . . .	223 0 6½		223 0 6½		
Woolavington . .	Ditto . . .	153 11 3	100 0 0	53 11 3	{ Investment. Ditto. 4l. 6s. 2½d. payment of interest on parochial debt. 49l. 4s. 5½d. expenses of valuation.	

* Stated in the Seventh Annual Report, by mistake, to be only 3507l. 17s. 6d.

III.—STATEMENT of the Appropriation of the Sums of Money paid, &c.—*continued.*

ELHAM.					
Names of the Disincorporated Parishes.	Names of the Unions in which the Parishes are now included.	Shares in the Incorporation Property, and Sums received in respect thereof.	Sums Appropriated and Reported in the Commissioners' Sixth and Seventh Annual Reports.	Sums directed to be Appropriated by the Commissioners, and not yet reported.	The Purposes to which the Appropriation has been directed to be made.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Trabourne . .	East Ashford	109 15 4	. . .	109 15 4	Expenses of valuation.
Fastingleigh .	Ditto . . .	30 11 9	. .	30 11 9	{ Towards cost of the Union workhouse.
LINCOLN.					
Benedict, St. . .	Lincoln . .	333 8 10	157 8 3	176 0 7	{ 6 6 7 towards cost of Union workhouse.
Botolph, St. . .	Ditto . . .	114 2 5	59 8 8	54 13 9	{ 169 14 0 investment.
Bracebridge . .	Ditto . . .	180 18 4	51 8 0	129 10 4	{ 2 7 9 towards cost of Union workhouse.
Bullington . .	Ditto . . .	58 16 3½	16 14 2	42 2 1½	{ 52 6 0 investment.
Hykeham, South	Ditto . . .	117 12 7½	30 18 5	86 14 2½	{ 2 1 4 towards cost of Union workhouse.
John, St. . . .	Ditto . . .	44 1 4	12 17 0	31 4 4	{ 127 9 0 investment.
Margaret, St. . .	Ditto . . .	386 7 0	96 7 6	289 19 6	{ 42 2 1½ ditto.
Mark, St. . . .	Ditto . . .	205 18 10	93 19 4	111 19 6	{ 86 14 2½ ditto.
Martin, St. . .	Ditto . . .	625 7 9	295 11 0	329 16 9	{ 0 10 4 towards cost of Union workhouse.
Mary-le-Wigford, St. . . }	Ditto . . .	246 14 2	93 3 3	153 10 11	{ 30 14 0 investment.
Michael, St. . .	Ditto . . .	212 17 6	106 0 3	106 17 3	{ 3 17 6 towards cost of Union workhouse.
Nicholas, St. . .	Ditto . . .	140 10 0	88 6 10	52 3 2	{ 286 2 0 investment.
Peter at Arches, St.	Ditto . . .	315 16 9	91 11 2	224 5 7	{ 3 15 6 towards cost of Union workhouse.
Peter at Gowts, St.	Ditto . . .	210 14 10	66 13 2	144 1 8	{ 108 4 0 investment.
Peter in East Gate, St. . . }	Ditto . . .	177 19 7	48 3 9	129 15 10	{ 11 17 9 towards cost of Union workhouse.
Swithin, St. . .	Ditto . . .	651 15 0	322 1 0	329 14 0	{ 317 19 0 investment.
MARTIN.					
Sutton	Eastry . . .	52 10 11½	26 0 0	18 9 4	Expenses of valuation.
MERIDEN.					
Combe	Rugby . . .	37 0 0	. .	37 0 0	Investment.
THURGARTON.					
Kirklington . .	Southwell . .	135 5 7	. .	135 5 7	Liquidation of outstanding claim.

No. 6.—ANALYSIS of a Return to an Order of the Honourable the House of Commons, dated 1st March, 1842, of the Debts, Liabilities, and Engagements claimed against the Poor-Rates, at the passing of the Act 4 and 5 Wm. IV., c. 76.

COUNTIES.	Debts claimed against the Poor Rates on the 14th Aug., 1834, the date of the passing of the Poor Law Amendment Act.	Debts paid since that time out of the produce of the sale of Parochial and Incorporation Property.	Debts paid since that time out of the Poor Rates and other Sources.	Annuities claimed against the Poor Rates at the time mentioned.	Annuities redeemed and dropped since that time.
ENGLAND.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Bedford	5,462 6 0	722 6 0	590 0 0	182 5 6	52 17 6
Berks	4,654 7 0	3,448 6 10	40 0 0	80 0 0	. . .
Buckingham	4,029 7 1	2,213 5 3	963 9 5	. . .	. . .
Cambridge	1,088 19 4	490 0 0	28 15 3	. . .	. . .
Chester	2,244 10 10	. . .	242 16 11	. . .	. . .
Cornwall	9,618 6 0	1,289 6 8	2,434 11 2	. . .	. . .
Cumberland	1,057 6 0	85 0 0	324 1 0	. . .	. . .
Derby	6,143 5 8½	970 1 7	1,252 3 1½	. . .	. . .
Devon	4,277 19 2	1,688 2 11	1,434 5 3	. . .	. . .
Dorset	5,471 19 11	540 7 0	2,218 19 4	. . .	. . .
Durham	1,386 5 0	661 5 0	270 0 0	. . .	. . .
Essex	7,759 3 11½	3,491 9 0	2,480 11 1½	. . .	. . .
Gloucester	11,219 13 10	3,841 10 6	936 9 0	5 4 0	. . .
Hereford	1,678 4 5	928 18 6	406 1 7	. . .	. . .
Hertford	6,153 10 2	3,253 10 2	950 0 0	136 0 0	. . .
Huntingdon	945 4 0	694 19 0	124 4 0	. . .	. . .
Kent	27,347 5 8½	13,386 8 10	7,370 3 2	804 17 3	42 10 0
Lancaster	19,670 7 5½	2,862 19 10	5,621 2 3	. . .	. . .
Leicester	10,762 6 2	4,205 18 3	616 16 3	. . .	. . .
Lincoln	4,712 11 1	2,150 3 0½	736 7 7½	43 0 0	15 0 0
Middlesex	48,875 4 7	900 10 8	14,039 15 0	1,671 2 0	370 0 0
Monmouth	835 14 2	175 14 2	. . .	. . .	. . .
Norfolk	9,012 14 4	2,082 11 4	2,163 0 0	550 0 0	. . .
Northampton	6,002 16 1	2,835 12 9	377 2 0	. . .	. . .
Northumberland	525 9 4	300 0 0	211 0 10	. . .	. . .
Nottingham	10,988 14 4	3,632 0 8½	981 0 2	. . .	. . .
Oxford	3,318 10 4	1,342 19 7	643 8 3	. . .	. . .
Rutland	379 5 4	299 5 4	30 0 0	. . .	. . .
Salop	32,007 10 2	3,972 5 2	2,575 11 8	120 0 0	44 0 0
Somerset	4,048 18 2	2,253 15 0	990 8 7	133 0 0	. . .
Southampton	14,600 0 7	5,783 6 1	2,152 6 9	70 0 0	. . .
Stafford	8,250 11 4½	1,004 2 8	4,561 8 8½	. . .	. . .
Suffolk	11,889 10 0	298 0 0	2,841 10 0	. . .	. . .
Surrey	8,808 15 1	3,438 7 10	1,399 8 2	14 0 0	14 0 0
Sussex	28,160 18 0½	10,608 2 11½	6,379 16 10½	72 0 0	65 0 0
Warwick	4,124 18 4	804 4 6	854 6 11½	. . .	. . .
Westmoreland	3,295 4 8	116 11 6	1,513 13 9	. . .	. . .
Wilts	4,776 10 1	1,001 7 10	1,751 8 11	. . .	. . .
Worcester	4,978 1 10	3,430 0 0	577 16 3½	. . .	. . .
York { E. Riding	1,284 10 10	. . .	625 1 6	. . .	. . .
{ N. Riding	2,543 18 9	452 0 0	328 1 9	. . .	. . .
{ W. Riding	5,929 15 3½	665 6 1	1,414 3 2	. . .	. . .
Total	350,319 10 7½	92,302 2 6½	75,451 5 9½	3,881 8 9	603 7 6
WALES.					
Anglesey	1,525 15 7	. . .	105 2 0	. . .	. . .
Brecknock	1,154 13 7	548 18 0	70 13 0	. . .	. . .
Cardigan	68 4 4	. . .	19 0 0	. . .	. . .
Carmarthen	1,179 10 9	. . .	222 18 5	. . .	. . .
Carnarvon	3,749 9 3	. . .	697 4 6	. . .	. . .
Denbigh	1,525 7 4	. . .	533 7 2	16 0 0	. . .
Flint	821 0 0	. . .	46 0 0	. . .	. . .
Glamorgan	535 0 0	. . .	20 0 0	. . .	. . .
Merioneth	991 8 0	. . .	572 0 0	. . .	. . .
Montgomery	8,230 3 2	197 0 0	6,838 19 10	. . .	. . .
Pembroke	426 8 0	. . .	118 8 0	. . .	. . .
Radnor	30 0 0	. . .	. . .	. . .	. . .
Total	20,237 0 0	745 18 0	9,233 12 11	16 0 0	. . .
Total of England and Wales	370,556 10 7½	93,048 0 6½	84,684 18 8½	3,897 8 9	603 7 6

ANALYSIS of a Return to an Order of the Honourable the House of Commons,
1st March, 1842.—*continued.*

	£.	s.	d.
The debts at present outstanding amount to	192,817	11	4½
Besides Annuities to the amount of 3,292 <i>l.</i> 1 <i>s.</i> 3 <i>d.</i> per annum.			
The purposes for which these debts appear to have been incurred are as follows:—			
Purchasing, building, and repairing } workhouses, poor-houses, and cottages }	£176,283	15	7½
Law expenses	5,902	16	7
Medical relief	559	3	7
Expenses of emigration	2,424	4	0
Expenses of parochial valuations.	1,226	19	9
In aid of the poor-rates, and for miscel- } laneous objects }	6,420	11	10
	192,817	11	4½

Of these debts the sum of 102,723*l.* 12*s.* 3*d.* appears to be legally charged on the poor-rates, and of the annuities the sum of 2,791*l.* 14*s.* 9*d.* appears to be so charged.

The amount of the debts not legally charged on the poor-rates is therefore 90,093*l.* 19*s.* 1½*d.*, and the amount of the annuities not so secured is 500*l.* 6*s.* 6*d.*

No. 7.

STATEMENT of the NUMBER of POOR PERSONS who have Emigrated, and of the Sums which the POOR LAW COMMISSIONERS have authorized to be raised or borrowed since April, 1841.—(In continuation of Statement in 7th Annual Report, App E., No. 6.)

COUNTY.	PARISH.	Amount authorized to be raised or borrowed. £. s. d.	Number of poor Persons who have emigrated.			To what Part emigrated.
			Adults, Persons above 14 Years of Age.	Children between 7 and 14 Years of Age.	Children under 7 Years of Age.	
Bedford . . .	Wilsampstead . . .	50 0 0	3	3	3	Canada.
Brecknock . . .	Llangunider . . .	10 0 0	4	7	2	America.
Buckingham . . .	Marlow, Great . . .	25 0 0	2	1	4	New Zealand.
Carmarthen . . .	Mydrim . . .	30 0 0	5	..	2	Canada.
Cornwall . . .	Cuby . . .	30 0 0	5	2	..	Ditto.
" . . .	Germans, St. . .	6 0 0	4	..	1	Australia.
" . . .	Jacobstow . . .	..	2	1	3	Ditto.
" . . .	Just, St., in Roseland . . .	10 0 0	4	5	1	New Zealand.
" . . .	Kenwyn . . .	15 0 0	5	2	1	Ditto.
" . . .	Landrake . . .	12 0 0				
" . . .	Petherwin, North . . .	8 0 0				
" . . .	Thomas the Apostle, St. . .	7 0 0				
Devon . . .	Branscombe . . .					
" . . .	Instow . . .	11 0 0	3	1	..	Canada.
" . . .	Modbury . . .	7 0 0	2	2	3	New Zealand.
" . . .	Slupton . . .	25 0 0	3	1	3	Ditto.
" . . .	Torrington, Great . . .	40 0 0	2	1	3	Ditto.
" . . .	Westalvington . . .	15 0 0	3	3	1	Canada.
Dorset . . .	Whitchurch Canonicorum . . .	40 0 0	19	13	9	Australia and Canada.
Gloucester . . .	King's Stanley . . .	128 5 2	2	..	3	Australia.
" . . .	Painswick . . .	10 0 0				
" . . .	Mary Bourne, St. . .	77 2 6				
Hants . . .	Aldington . . .	60 0 0	8	1	7	Australia and Canada.
Kent . . .	Appledore . . .	40 0 0	2	..	3	Canada.
" . . .	Aylesford . . .	26 18 6	2	1	3	Australia.

Benenden	60	8	3	4	Canada and New Zealand.
Biddenden	300	30	15	17	Canada.
Borden	16	2	1	1	New Zealand.
Boxley	50				
Brenchley	200	12	12	7	Canada.
Chart	85				
Faversham	100				
Frittenden	13				
Goudhurst	200	5	..	7	Australia, Canada, and New Zealand.
Halden, High	50	4	4	2	Canada.
Hawkhurst	2	2	10	2	New Zealand.
Headcorn	245	10	3	2	Canada.
Hurst	6				
Hythe, St. Leonard	20	5	6	4	Australia.
Leeds	62	7	..	..	Canada.
Lenham	80	4	3	3	New Zealand.
Linton	70				
Lydd	180				
Milton	16				
Monk's Horton	31	2	3	3	Australia.
Newchurch	150	2	2	..	Ditto.
Sandhurst	..	19	1	6	Ditto and Canada.
Staplehurst	..	4	3	4	Australia.
Sutton Valence	120				
Tenterden	50	3	4	2	Canada.
Thornham	50	4	..	..	Australia.
Tong	20				
Wittersham	250	16	10	16	Australia and Canada.
Llangelynnin	25				
Holme Hale	60				
Bugbrooke	132				
Chincock, East.	50				
Corton Denham	40	13	8	9	New Zealand.
Ditcheat	70				
Henstridge	20	3	1	3	Ditto.
Ilchester	50				
Montacute	20	6	7	2	Ditto.
Winsford	34	2	2	3	Australia.

(continued.)

STATEMENT of the Number of Poor Persons who have Emigrated, &c.—continued.

COUNTY.	PARISH.	Amount authorized to be raised or borrowed.	Number of poor Persons who have emigrated.			To what Part emigrated.
			Adults, Persons above 14 Years of Age.	Children between 7 and 14 Years of Age.	Children under 7 Years of Age.	
Stafford	Tatenhill	£. s. d. 10 0 0	2	1	2	Australia.
Suffolk	Thornington	30 0 0	32	1	4	Ditto.
Sussex	Beckley	300 0 0				
"	Bexhill	230 0 0				
"	Bodiam	68 10 10	10	8	3	Canada.
"	Brede	132 0 0	12	..	1	Australia.
"	Brightling	90 0 0				
"	Edburton	100 0 0	6	3	1	Ditto.
"	Ewhurst.	200 0 0	28	13	7	Ditto and Canada.
"	Guestling	300 0 0	2	..	..	Australia.
"	Hollington	100 0 0	15	3	..	Ditto.
"	Icklesham	54 5 0	2	5	3	Ditto.
"	Iden.	70 0 0	5	4	5	Ditto.
"	Laughton	50 0 0	3	..	1	Ditto.
"	Northiam	300 0 0	24	10	8	Ditto and Canada.
"	Ore	150 0 0	4	7	3	Australia.
"	Peasmarsh	35 0 0	2	1	3	Ditto.
"	Playden	77 0 0	2	2	2	Canada.
"	Rye	100 0 0	3	..	..	Australia.
"	Salehurst	100 0 0	11	4	7	Ditto and Canada.
"	Sedlescomb	150 0 0	7	7	9	Canada.
"	Udimore	100 0 0	3	2	1	Australia and New Zealand.
"	Westfield	150 0 0				
"	Winchelsea.	30 0 0	7	1	2	Ditto ditto.
Wilts.	Bramshaw	120 0 0				
"	Wokingham	20 0 0				
York	Cherry Burton.	17 0 0	4	1	..	America.

No. 8.—STATEMENT of the Number and Description of Orders issued by the Poor Law Commissioners during each of the three Years ended the 30th April, 1840, 1841 and 1842.

NATURE OF ORDER.	Number of Orders issued.		
	1840	1841	1842
Accounts—			
Order prescribing the mode of keeping	2	1	..
Assistant Overseer—			
Order directing the appointment.	10	1	..
„ „ to value stock in trade	1	..	..
„ „ to certain specified districts	8	..	..
„ altering Order as to districts . . . . .	..	2	..
„ altering duties . . . . .	..	..	1
„ prescribing afresh the number, duties, and remuneration . . . . .	..	..	2
„ amending Order directing the appointment	1	5	..
„ suspending Order directing the appointment	2	2	..
„ suspending part of ditto . . . . .	..	..	1
„ rescinding Order directing the appointment. . . . .	..	..	1
„ directing security to be taken . . . . .	..	1	..
„ altering the amount of remuneration. . . . .	..	..	3
Averages—			
Order declaring new	193	145	120
„ amending declaration	4	1	1
„ rescinding declaration	2	4	2
Auditor—			
Order directing the appointment.	1	..	..
„ „ to certain districts of Unions	2	4	..
„ rescinding Order directing the appointment . . . . .	..	1	..
„ altering Order as to residence.	1	..	..
Chaplain—			
Order directing the appointment . . . . .	..	1	1
Collector—			
Order suspending Order directing the appointment . . . . .	..	1	..
„ rescinding Order directing ditto	5	..	..
„ restoring Order directing ditto	2	..	..
„ altering duties . . . . .	..	..	1
„ altering salary	3	4	..
„ altering mode of remuneration . . . . .	..	2	6
„ rescinding so much of the Order as requires the Collector to devote his whole time to the employment.	1	1	..
„ directing the continuance of the present Collectors . . . . .	..	..	1
Dietary for Workhouse—			
Order prescribing	18	9	7
„ amending ditto	52	40	46
Emigration Expenditure—			
Order confirming Parochial Resolution	47	79	115
„ rescinding ditto . . . . .	..	..	1
Guardians—			
Order directing Election	148	198	234
„ amending ditto	1	..	1
„ rescinding ditto	1	..	..
„ directing new mode of conducting ditto	175	584	..
„ authorizing payment of the expenses incurred in ditto	1	723	..
„ rescinding ditto . . . . .	..	2	2
„ rescinding part of ditto . . . . .	..	..	1
„ amending Order authorizing payment of expenses incurred . . . . .	..	1	..
„ authorizing appointment of Barrister-at-Law as Returning Officer to conduct the Election	1	..	..
„ altering qualification of Returning Officer . . . . .	..	..	1

Statement of the Orders issued by the Poor Law Commissioners, &c.—*continued.*

NATURE OF ORDER.	Number of Orders issued.		
	1840	1841	1842
<i>Guardians, continued.</i>			
Order altering qualification of Guardians . . . . .	..	..	3
„ directing the Election of Chairman and Vice-} Chairman . . . . .	..	1	..
„ directing the Election of an additional Vice-} Chairman	3	4	5
„ altering hour of meeting . . . . .	..	2	3
„ altering day of meeting	12	11	5
„ rescinding Order altering day of meeting	2	..	1
„ altering order of proceeding at meetings	4	..	..
„ altering place of meeting	2	1	2
„ altering time of meeting . . . . .	..	2	4
„ altering period intervening between meetings	26	37	29
„ prescribing certain regulations for the guidance} of the Board	3	8	2
„ rescinding certain regulations for guidance of the} Board	1	..	..
„ altering Order as to duties of various officers . . . . .	..	1	3
„ suspending so much of regulations as required} Treasurer to enter into Bond . . . . .	..	2	..
„ authorizing Guardians to act otherwise than at} a Board	5	..	2
„ regulating the proceedings of Boards . . . . .	..	..	1*
„ specifying the duties of the various officers . . . . .	..	..	1*
<i>Overseers—</i>			
Order specifying their duties . . . . .	..	..	1*
<i>Parish Property—</i>			
Order directing meeting to be convened to consent to sale	398	298	167
„ „ renewed Order	2	2	..
„ authorizing the sale	303	297	178
„ „ renewed Order	42	30	26
„ rescinding Order authorizing sale . . . . .	..	..	1
„ directing meeting to be convened to consent to} letting	4	5	3
„ authorizing the letting	4	5	3
„ „ renewed Order . . . . .	..	1	3
„ amending Order	1	..	1
„ rescinding ditto . . . . .	..	1	..
„ directing meeting to be convened to consent to} exchange . . . . .	..	1	..
„ authorizing the exchange	1	1	1
„ directing the appropriation of the produce arising} from the sale	393	249	219
„ amending ditto . . . . .	..	2	..
„ rescinding ditto	4	4	2
<i>Parochial Assessments—</i>			
Order authorizing valuation	241	158	189
„ „ and plan	1	2	..
„ „ and survey	114	68	7
„ „ survey and plan	117	53	37
„ „ plan and survey	5	5	1
„ „ plan, in addition to a valua-} tion	7	12	4
„ „ survey, in addition to a va-} luation	1	1	..
„ „ plan and survey, in addition} to a valuation . . . . .	..	..	4

* General Orders, each addressed to 572 Unions.

Statement of the Orders issued by the Poor Law Commissioners, &c.—*continued.*

NATURE OF ORDER.	Number of Orders issued.		
	1840	1841	1842
Parochial Assessments, <i>continued.</i>			
Order rescinding Order for valuation	1	1	..
" " " Order for survey, plan, and valuation	2	..	..
" " " part of Order, fixing scale of plan . . . . .	..	2	..
" " " directing plan . . . . .	..	1	1
" " " Order directing survey and plan	1	1	1
" " " directing alteration in scale of plan	4	3	2
Regulations to facilitate the recovery of strayed children or } insane persons found wandering abroad . . . . . }	..	..	1*
Register Office—			
Authorizing loan for payment of cost . . . . .	..	..	1
Relief, In-door—			
Directing relief to be administered in cases of destitu- } tion, by admission into the Workhouse . . . . . }	..	..	1
Relief, Medical—			
Prescribing certain regulations for the administration . . . . .	..	..	2†
Relief, Out-door—			
Order directing the prohibition of, to able-bodied and } " non-resident paupers }	214	271	6‡
" rescinding ditto	1	..	..
" suspending the operation of ditto	10	15	..
" rescinding Suspension Order . . . . .	..	2	..
" altering Prohibition Order	3	1	..
" authorizing out-relief by way of loan	42	4	2
" authorizing out-relief to widows with one child	1	..	..
" suspending so much of regulations as relates to } the relief of non-resident paupers }	..	1	..
" rescinding so much of regulations as relates to } relief in kind . . . . . }	..	..	1
Relieving Officers—			
Order directing the appointment . . . . .	..	1	..
" altering qualification	1	..	..
" fixing salary . . . . .	..	..	1
Union Officers—			
Order for dismissal	47	87	82
" consenting to re-appointment of dismissed officers . . . . .	..	1	1
" charging salary of Relieving Officer on particular } township . . . . . }	..	..	1
Union—			
Order declaring	1	2	1
" amending ditto . . . . .	..	3	..
" revoking ditto . . . . .	..	..	1
" directing the addition of one or more parishes to } Union }	4	2	3
" directing the separation of one or more parishes } from Union }	1	..	1
Union or Incorporation Property—			
Order authorizing sale	5	11	3
" " letting . . . . .	..	..	1
" " exchange	6	..	1
" rescinding Order for exchange . . . . .	..	1	..
" for adjustment of produce of sale	2	..	..
Vaccination—			
Order directing contract to be made . . . . .	..	385	19

* General Order addressed to 21 Unions and Parishes.

† General Orders addressed to 587 Unions and Parishes.

‡ Of this number two were General Orders addressed to 458 Unions and Parishes.

Statement of the Orders issued by the Poor Law Commissioners, &c.—*continued.*

NATURE OF ORDER.	Number of Orders issued.		
	1840	1841	1842
Witnesses—			
Order directing payment of expenses. . . . .	..	5	3
Workhouse—			
Order directing the purchase of Workhouse. . . . .	..	..	1
" " and alteration of ditto	4	7	5
" " of land, and erection of } Workhouse	23	5	5
" rescinding Order for ditto. . . . .	..	..	1
" directing the purchase of land, and erection of } Workhouse, and the exchange of the site when } purchased . . . . .	..	1	..
" extending the time limited for the erection	1	..	..
" directing the purchase of Workhouse site . . . . .	..	1	..
" " erection of Workhouse on site pre- } viously purchased . . . . .	..	1	..
" directing the purchase and alteration of premises } for use of Workhouse . . . . .	..	..	1
" directing the purchase of additional land for use } of ditto	2	6	2
" directing the hire of land for site	2	..	1
" " and building of Work- } house. . . . .	..	2	1
" directing the hire of land for use of Workhouse	1	..	..
" rescinding Order for ditto	1	..	..
" directing the alteration and enlarging of Work- } house.	2	9	16
" directing the hiring of Workhouse . . . . .	..	1	6
" rescinding Order for ditto	1	..	..
" directing the further altering and enlarging of } Workhouse	11	13	15
" directing the completion of Workhouse	49	46	36
" rescinding Order for ditto	1	..	..
" directing the hire of premises for Board-room . . . . .	..	1	..
" " compensation to be paid for use of } Workhouse	12	8	1
" varying the amount of compensation. . . . .	..	2	..
" limiting the number of paupers to be admitted } and maintained in Workhouse . . . . .	..	..	5
" prescribing rules for government of Workhouse.	12	15	28*
" altering rules	4	13	..
" " as to re-admission of paupers	11	..	..
" " rescinding ditto	19	..	..
" for enfranchisement of site of Workhouse . . . . .	..	2	..
" directing the appointment of Master of Work- } house. . . . .	..	1	..
" authorizing certain classes of paupers to attend } public worship out of Workhouse . . . . .	..	..	1
" directing the erection of steam-engine and } apparatus for warming Workhouse . . . . .	..	..	1
" fixing proportion of contribution to Workhouse. . . . .	..	..	1
" prohibiting any alteration in, or addition to, } Workhouse . . . . .	..	..	1

* Of this number, one was a General Order addressed to 545 Unions and Parishes.

No. 9.—LIST of UNIONS in IRELAND, showing their EXTENT, POPULATION, &c.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
No.	Name.	Counties in which Situate.	Area. Statute Acres.	Square Miles.	Population in 1831.	No. of Electoral Divisions.	Elective.	Ex-officio.	Total.	Date of Declaration.	Assistant Commissioners by whom the Unions have been formed.
1	Abbeyleix . . .	Queen's Co. & Kilkenny	113,653	177	35,619	11	24	8	32	3rd Dec. 1839	Mr. O'Donoghue.
2	Antrim . . .	Antrim . . .	116,342	181	47,058	19	24	8	32	13th May 1840	Mr. Clements.
3	Ardee . . .	Louth and Meath . . .	95,039	148	42,035	13	24	8	32	21st Aug. 1839	Mr. Phelan.
4	Armagh . . .	Armagh and Tyrone . . .	154,281	241	107,145	25	37	12	49	25th April . . .	Mr. Gulsan.
5	Athlone . . .	Roscommon and Westmeath.	199,109	311	73,052	19	27	9	36	3rd . . .	Mr. Hancock.
6	Athy . . .	Kildare & Queen's Co.	175,795	275	52,617	14	24	8	32	16th Jan. 1841	Mr. Mugeridge.
7	Ballieborough . . .	Cavan and Meath . . .	88,021	106	41,414	11	18	4	22	20th Nov. 1839	Mr. Otway.
8	Ballina . . .	Mayo and Sligo . . .	507,154	792	115,030	17	33	11	44	3rd July 1840	Mr. Burke.
9	Ballinasloe . . .	Galway and Roscommon	126,944	198	97,581	22	36	12	48	6th June 1839	Mr. Hancock.
10	Ballinrobe . . .	Mayo and Galway . . .	190,635	297	74,842	14	26	8	34	7th Nov. . .	Mr. Burke.
11	Ballycastle . . .	Antrim . . .	102,530	160	26,453	15	18	5	23	11th April . . .	Mr. Clements.
12	Ballymena . . .	„ . . .	161,326	252	66,964	23	28	6	34	13th May 1840	„
13	Ballymoney . . .	Antrim & Londonderry	127,057	298	51,869	22	28	9	37	18th Jan. . .	„
14	Ballyshannon . . .	Donegal, Leitrim, and Fermanagh.	137,024	214	40,780	10	18	6	24	15th June . . .	Mr. Hancock.
15	Balrothery . . .	Dublin . . .	76,988	120	28,124	12	23	7	30	1st April 1839	Mr. Earle and Mr. Phelan.
16	Balinglass . . .	Wicklow, Dublin, Kildare, and Carlow.	143,935	223	39,646	11	21	7	28	21st Nov. . .	Mr. Mugeridge.
17	Banbridge . . .	Down and Armagh . . .	124,806	195	81,780	23	29	9	38	22nd Feb. . .	Mr. Gulsan.
18	Bandon . . .	Cork . . .	143,460	224	81,533	23	31	10	41	12th . . .	Mr. Voulès and Mr. O'Donoghue.
19	Bantry . . .	„ . . .	137,256	214	46,668	9	18	6	24	28th Sept. 1840	Mr. Voulès.
20	Belfast . . .	Antrim and Down . . .	47,702	74	80,512	12	22	7	29	21st Dec. 1838	Mr. Gulsan.
21	Boyle . . .	Roscommon, Mayo, and Sligo.	181,293	283	65,662	16	19	6	25	20th Aug. 1839	Mr. Hancock.
22	Cahiriveen . . .	Kerry . . .	146,296	228	26,785	9	19	6	25	19th Sept. 1840	Mr. Voulès.
23	Callan . . .	Kilkenny and Tipperary	106,633	166	42,707	12	25	8	33	27th Mar. 1839	Mr. Hawley.

(For continuation of this Table see four following pages)

List of Unions in Ireland, showing their Extent, Population, &c.—*continued.*

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
No.	Name.	Counties in which Situate.	Area.		Population in 1831.	No. of Electoral Divisions.	Number of Guardians.			Date of Declaration.	Assistant Commissioners by whom the Unions have been formed.
			Statute Acres.	Square Miles.			Election.	Ex-officio.	Total.		
24	Carlow . . .	Carlow, Queen's County, and Kildare.	179,709	280	74,727	14	30	10	40	14th Sept. 1840	Mr. Muggertidge.
25	Carrickmacross.	Monaghan . . .	60,459	94	36,927	14	16	5	21	5th Nov. 1839	Mr. Gulson.
26	Carrick-on-Shannon.	Leitrim and Roscommon.	132,516	207	66,858	15	23	7	30	24th Aug. ,	Mr. Hancock.
27	Carrick-on-Suir	Tipperary, Waterford, and Kilkenny.	105,543	164	41,059	13	21	7	28	25th May ,	Mr. Hawley.
28	Cashel . . .	Tipperary . . .	142,105	221	61,174	17	24	8	32	30th Jan. ,	Mr. Hawley and Mr. Hancock.
29	Castlebar . .	Mayo . . .	148,477	232	58,001	10	21	7	28	9th Nov. 1839	Mr. Burke.
30	Castleblayney .	Monaghan and Armagh	93,504	146	56,586	18	22	7	29	8th ,	Mr. Gulson.
31	Castlederg . .	Tyrone . . .	91,758	143	21,295	14	14	3	17	7th May 1839	Mr. Clements.
32	Castlereagh . .	Roscommon, Mayo, and Galway.	239,565	374	85,895	18	27	9	36	14th Sept. ,	Mr. Hancock.
33	Cavan . . .	Cavan . . .	178,723	279	82,694	23	30	10	40	27th Nov. ,	Mr. Otway.
34	Celbridge . .	Kildare, Dublin, and Meath.	85,400	133	26,204	15	19	6	25	31st Jan. 1839	Mr. Earle and Mr. Phelan.
35	Clifden . . .	Galway . . .	191,426	299	28,639	4	12	4	16	17th Aug. 1840	Mr. Burke.
36	Clogheen . .	Tipperary and Limerick	73,113	114	40,935	12	18	6	24	2nd Feb. 1839	Mr. Hawley and Mr. Hancock.
37	Clogher . . .	Tyrone and Monaghan	101,203	158	38,855	17	24	8	32	17th April 1841	Mr. Clements.
38	Clones . . .	Monaghan and Fermanagh.	72,188	112	36,730	8	18	6	24	8th Feb. 1840	Mr. Otway.
39	Clonmel . . .	Tipperary and Waterford	89,958	140	37,301	10	21	7	28	18th Mar. 1839	Mr. Hawley and Mr. Hancock.
40	Coleraine . .	Londonderry and Antrim	112,176	175	50,940	20	27	9	36	28th Nov. ,	Mr. Clements.
41	Cookstown . .	Tyrone . . .	96,730	151	44,624	16	21	7	28	22nd Aug. ,	Mr. Otway.
42	Cootehill . .	Cavan and Monaghan.	104,988	164	63,391	12	18	6	24	10th ,	Mr. Voulès.
43	Cork . . .	Cork . . .	142,688	223	158,339	14	40	13	53	3rd April ,	Mr. Otway.
44	Donegal . . .	Donegal . . .	156,890	245	32,928	11	18	3	21	7th Nov. 1840	Mr. Voulès.
45	Downpatrick .	Down . . .	147,367	230	80,642	24	27	9	36	3rd Jan. ,	Mr. Gulson.

46	Drogheda . .	Louth and Meath . .	101,042	157	49,681	12	25	8	33	18th June 1839	Mr. Phelan.
47	Dublin, North . .	Dublin	38,917	60	125,245	9	33	11	44	6th " "	Mr. Earle.
48	Dublin, South . .	" " " " " "	44,474	69	182,755	8	33	11	44	6th " "	" "
49	Dundalk . .	Louth, Armagh, and Monaghan.	104,372	163	63,911	19	30	10	40	18th " "	Mr. Gulsan.
50	Dunfanaghy . .	Donegal	128,220	200	15,793	10	18	4	22	2nd " "	Mr. Otway.
51	Dungannon . .	Tyrone	102,474	160	66,075	19	26	8	34	20th July " "	Mr. Clements.
52	Dungarvan . .	Waterford . . .	163,826	255	57,640	15	30	10	40	28th Mar. " "	Mr. O'Donoghue.
53	Dunmanway . .	Cork	89,802	140	30,138	7	15	5	20	18th Dec. " "	Mr. Voules.
54	Dunshaughlin . .	Meath and Dublin .	109,096	170	22,260	12	26	8	34	1st April " "	Mr. Earle & Mr. Phelan
55	Edenderry . .	King's County, Kildare, and Meath.	140,396	290	35,536	17	22	7	29	7th May " "	Ditto.
56	Ennis	Clare	143,339	223	74,135	18	28	9	37	27th June " "	Mr. Hawley.
57	Enniscorthy . .	Wexford and Carlow .	192,601	300	57,735	14	30	10	40	22nd Jan. 1840	Mr. Mugeridge.
58	Enniskillen . .	Fermanagh, Cavan, and Tyrone.	231,961	362	68,694	20	30	10	40	10th Aug. " "	Mr. Otway.
59	Ennistymon . .	Clare	152,609	238	49,637	13	21	7	28	3rd " "	Mr. Hawley.
60	Fermoy	Cork	195,316	305	85,005	22	28	9	37	23rd Feb. " "	Mr. Voules and Mr. O'Donoghue.
61	Galway	Galway	217,814	262	81,129	12	37	10	47	22nd May " "	Mr. Hawley.
62	Glenties	Donegal	260,525	407	31,752	14	23	3	26	15th July 1841	Mr. Otway.
63	Gorey	Wexford	121,585	189	36,083	10	24	8	32	14th Dec. 1839	Mr. Mugeridge.
64	Gort	Galway and Clare .	89,828	140	38,342	10	18	6	24	20th Aug. " "	Mr. Burke.
65	Gortia	Tyrone	111,248	173	17,315	13	14	2	16	7th May 1839	Mr. Clements.
66	Granard	Longford, Cavan, and Westmeath.	138,907	217	52,152	15	21	7	28	30th " "	Mr. Hancock.
67	Inishowen	Donegal	159,323	248	43,238	21	23	6	29	18th Sept. " "	Mr. Clements.
68	Kanturk	Cork and Kerry . .	247,049	385	71,844	14	29	9	38	21st Dec. 1839	Mr. Voules.
69	Kells	Meath, Cavan, and Westmeath.	114,520	178	41,838	14	25	8	33	8th July " "	Mr. Phelan.
70	Kenmare	Kerry	271,245	423	29,152	7	15	5	20	21st Sept. 1840	Mr. Voules.
71	Kilkeel	Down	81,726	127	26,833	10	16	5	21	29th July 1839	Mr. Gulsan.
72	Kilkenny	Kilkenny	275,825	430	114,755	22	47	15	62	1st " "	Mr. O'Donoghue.
73	Killarney	Kerry	255,519	398	56,486	11	27	9	36	18th Sept. 1840	Mr. Voules.
74	Kilmallock . . .	Limerick	151,179	220	74,776	21	28	9	37	9th Jan. 1839	Mr. Hawley and Mr. Hancock.
75	Kilrush	Clare	115,746	180	70,676	13	29	9	38	23rd July " "	Mr. Hawley.
76	Kinsale	Cork	77,770	121	41,929	16	21	7	28	30th Jan. " "	Mr. Voules and Mr. O'Donoghue.
77	Larne	Antrim	117,733	182	35,695	13	23	7	30	13th May 1840	Mr. Clements.

List of Unions in Ireland, showing their Extent, Population, &c.—continued.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
No.	Name.	Counties in which Situate.	Area. Statute Acres.	Area. Square Miles.	Population in 1831.	No. of Electoral Divisions.	Elec- tive.	Ex- officio.	Total.	Date of Declaration.	Assistant Com- missioners by whom the Unions have been formed.
78	Letterkenny	Donegal.	101,998	158	25,322	14	21	7	28	7th June 1841	Mr. Otway.
79	Limerick . . .	Limerick and Clare . . .	124,130	193	136,936	17	40	13	53	20th Dec. 1838	Mr. Hawley and Mr. Hancock.
80	Lisburn . . .	Antrim and Down . . .	119,300	186	72,456	27	29	9	38	8th Jan. 1839	Mr. Gulson.
81	Lismore . . .	Waterford	95,397	149	34,376	9	24	8	32	30th Mar. . .	Mr. O'Donoghue.
82	Lisnaskea . . .	Fermanagh	98,147	153	33,868	14	18	6	24	27th June 1840	Mr. Otway.
83	Listowel . . .	Kerry	209,261	326	65,198	21	27	9	36	27th Mar. . .	Mr. Hawley.
84	Londonderry . .	Londonderry & Donegal . .	139,199	217	65,326	22	30	9	36	17th Jan. 1839	Mr. Clements.
85	Longford . . .	Longford & Roscommon . .	208,625	326	85,152	19	30	10	40	13th May . .	Mr. Hancock.
86	Loughrea . . .	Galway	126,095	197	61,747	15	24	8	32	5th Sept. . .	Mr. Burke.
87	Lowtherstown .	Fermanagh, Tyrone, and Donegal.	75,783	118	32,198	9	18	6	24	14th	Mr. Otway.
88	Lurgan	Armagh, Antrim, & Down	80,120	125	62,259	19	25	4	29	16th Jan. 1839	Mr. Gulson.
89	Macroom . . .	Cork	194,981	304	53,166	16	25	8	33	20th Dec. . .	Mr. Voules.
90	Magherafelt . .	Londonderry	155,847	236	78,174	25	30	9	39	25th Nov. . .	Mr. Clements.
91	Mallow	Cork	151,050	236	59,076	16	25	8	33	5th Mar. . .	Mr. Voules.
92	Manor Hamilton	Leitrim	157,159	245	40,742	10	18	6	24	30th Aug. . .	Mr. Hancock.
93	Midleton . . .	Cork	145,683	227	73,878	21	32	10	42	16th Feb. . .	Mr. Voules and Mr. O'Donoghue.
94	Milford	Donegal.	112,748	176	29,230	12	21	5	26	28th June 1841	Mr. Otway.
95	Mohill	Leitrim	137,768	215	63,715	13	22	7	29	5th Sept. . .	Mr. Hancock.
96	Monaghan . . .	Monaghan	112,043	175	69,137	21	27	9	36	4th Nov. . .	Mr. Gulson.
97	Mountmelick . .	Queen's County and King's County.	220,968	345	63,601	16	30	10	40	7th Dec. 1839	Mr. O'Donoghue.
98	Mullingar . . .	Westmeath	251,054	392	68,102	26	30	10	40	22nd Oct. . .	Mr. Phelan.
99	Naas	Kildare, Dublin, and Wicklow.	199,335	311	51,731	23	30	10	40	12th Feb. . .	Mr. Earle and Mr. Phelan.
100	Navan	Meath	93,327	145	34,482	12	21	7	28	25th June . .	Mr. Phelan.
101	Nenagh	Tipperary	174,147	270	86,665	24	33	11	44	9th Feb. . .	Mr. Hawley and Mr. Hancock.
102	Newcastle . . .	Limerick	132,895	207	51,650	13	22	7	29	28th Dec. 1838	Ditto, ditto.

104	Newry . . .	Carlow.	137,911	215	88,181	23	31	10	41	3rd May 1839	Mr. Gulson.
105	Newtownards . .	Down and Armagh.	93,924	146	53,873	16	24	8	32	3rd Sept. "	"
106	Newtown Limavady.	Londonderry . . .	150,623	235	41,031	19	24	8	32	21st "	Mr. Clements.
107	Oldcastle . . .	Meath, Westmeath, and Cavan.	108,568	169	45,000	13	21	7	28	6th Jan. 1840	Mr. Phelan.
108	Omagh . . .	Tyrone . . .	174,603	272	66,388	29	30	9	39	9th May 1839	Mr. Clements.
109	Parsonstown . .	King's County and Tipperary.	150,140	234	71,138	21	29	9	38	8h "	Mr. Hawley.
110	Rathdown . . .	Dublin and Wicklow .	51,154	75	39,391	10	24	8	32	8th Aug. "	Mr. Muggeridge.
111	Rathfrum . . .	Wicklow . . .	207,358	324	51,689	12	30	10	40	25th Sept. "	"
112	Rathkeale . . .	Limerick . . .	108,340	169	67,373	19	30	10	40	27th Dec. 1838	Mr. Hawley and Mr. Hancock.
113	Roscommon . .	Roscommon and Galway	176,775	276	80,608	18	23	7	30	13th Sept. 1839	Mr. Hancock.
114	Roscrea . . .	Tipperary, King's County, and Queen's County.	155,374	242	64,374	19	23	9	37	8th May "	Mr. Hawley.
115	Scariff . . .	Clare and Galway . .	108,975	170	47,894	10	26	8	34	25th July "	"
116	Shillelagh . . .	Wicklow and Carlow .	58,577	89	31,596	19	24	8	32	12th "	Mr. Muggeridge.
117	Skibbereen . . .	Cork . . .	236,398	369	94,736	20	27	9	36	31st Jan. "	Mr. Voules and Mr. O'Donoghue.
118	Sligo . . .	Sligo . . .	254,995	398	109,561	23	39	13	52	17th July "	Mr. Hancock.
119	Strabane . . .	Tyrone and Donegal .	134,209	209	62,084	24	25	5	30	8th April "	Mr. Clements.
120	Stranorlar . . .	Donegal . . .	121,556	190	23,951	11	19	6	25	10th Dec. 1840	Mr. Otway.
121	Swineford . . .	Mayo and Sligo . . .	133,026	207	65,965	12	21	7	28	2nd April "	Mr. Hancock.
122	Thurles . . .	Tipperary . . .	125,139	195	64,237	21	31	10	41	28th Mar. 1839	Mr. Hawley.
123	Tipperary . . .	Tipperary and Limerick	185,561	290	70,853	20	32	10	42	33th Jan. "	Mr. Hawley and Mr. Hancock.
124	Tralee . . .	Kerry . . .	350,722	548	84,374	18	34	11	45	30th Mar. 1840	Mr. Hawley.
125	Trim . . .	Meath and Kildare . .	113,529	177	31,758	11	21	7	28	22nd May 1839	Mr. Phelan.
126	Tuam . . .	Galway . . .	135,233	214	74,155	13	31	10	41	19th Sept. "	Mr. Burke.
127	Tullamore . . .	King's County and Westmeath.	158,477	247	52,852*	15	24	8	32	16th "	Mr. Phelan.
128	Waterford . . .	Waterford and Kilkenny	146,467	238	79,437	25	34	11	45	20th April "	Mr. O'Donoghue.
129	Westport . . .	Mayo . . .	341,117	533	77,512	10	26	8	34	13th July 1840	Mr. Burke.
130	Wexford . . .	Wexford . . .	111,200	173	48,802	14	24	8	32	10th June "	Mr. Muggeridge.

* This does not include the population of the Townland of Ballyevill (added to Union, by Order dated 19 July, 1841,) which is not enumerated in the Parliamentary Return.

STATEMENT OF PROGRESS made in

1.	2.	3.	4.	5.	6.	7.	8.
Name of Union.	Date of Valuator's Appointment.	Number of Paupers provided for.	WORKHOUSE.				
			Loan.		Extent in Statute Measure.	Site.	
			Amount borrowed.	Additional Amount borrowed.		Purchase Money.	Compensation to occupying Tenant.
£.	£.	A. R. P.	£. s. d.	£. s. d.			
Abbeyleix	28th March 1840	500	7,000	..	5 3 11	..	130 0 0
Antrim	6th Aug. ..	700	7,600	..	6 0 13	546 4 5	..
Ardee	22nd Sept. ..	600	6,600	..	5 3 24	..	50 0 0
Armagh	24th Aug. 1839	1,000	10,000	..	7 0 27	1,236 12 2	10 0 0
Athlone	2nd July ..	900	10,100	..	7 2 24	650 0 0	148 10 0
Athy	26th Nov. 1841	500	6,700	..	6 2 4	Free gift.	..
Bailieborough.	7th March 1840	600	7,400	..	6 0 0	240 0 0	..
Ballina	8th .. 1841	1,200	12,000	..	8 0 13	320 0 0	..
Ballinasloe.	30th Sept. 1839	1,000	9,600	..	5 3 3	..	117 19 2
Ballinrobe	18th Jan. 1840	800	8,400	..	6 1 36	Free gift.	33 18 7
Ballycastle	9th June ..	300	5,300	..	5 3 28	57 13 9	35 0 0
Ballymena.	3rd Aug. ..	900	9,000	..	6 0 4	602 10 0	..
Ballymoney	6th April ..	800	8,500	..	6 0 0	457 16 0	16 13 0
Ballyshannon	19th Aug. ..	500	6,400	..	5 0 0	..	60 0 0
Balrothery	18th Sept. 1839	400	5,900	1,100	5 1 7½	..	50 0 0
Balinglass	13th Feb. 1840	500	6,800	1,000	7 2 11	..	..
Banbridge	6th July 1839	800	8,000	..	5 1 11	316 3 9	103 8 9
Bandon	23rd ..	900	8,200	..	6 2 20	..	138 0 0
Bantry	6th Jan. 1840	600	7,750	..	6 0 0	Legal arrangements not concluded.	..
Belfast	3rd June 1839	1,000	12,000	..	12 0 0	2,130 12 4	..
Boyle	12th Nov. ..	700	8,300	..	6 0 0	..	..
Cahiriveen	22nd Jan. 1841	400	6,200	..	6 0 0	500 0 0	200* 0 0
Callan	29th July 1839	600	7,400	..	6 1 36	1,850 0 0	..
Carlow	3rd Dec. 1840	800	11,500	..	7 2 19	760 0 0	..
Carrickmacross.	2nd April ..	500	6,600	..	5 3 2	1,000 0 0	..
Carrick-on-Shannon.	9th Nov. 1839	800	8,400	..	6 3 2	622 2 6	..
Carrick-on-Suir	12th Aug. ..	500	6,200	..	6 3 12	..	..
Cashel	10th June ..	600	6,700	..	6 3 3	..	250 0 0
Castlebar	18th Feb. 1840	600	7,900	..	7 0 0	340 11 10½	..
Castleblayney.	11th ..	800	8,100	..	8 1 20	Legal arrangements not concluded.	..
Castlederg.	12th Oct. 1839	200	2,600	850	3 1 34	15 7 6	..
Castlereagh	16th Dec. ..	1,000	11,000	..	6 0 0	700 0 0	..
Cavan	9th April 1840	1,200	13,400	..	9 0 0	600 0 0	300 0 0
Celbridge	25th March ..	400	5,800	1,000	5 0 0	300 0 0	..
Clifden	27th Oct. ..	300	4,500	..	4 3 17	..	..
Clogheen	14th June 1839	500	6,200	..	6 0 31	..	34 4 0
Clogher.	17th July 1841	500	6,300	..	6 2 13	329 1 3	..
Clones	30th April 1840	600	7,300	..	6 0 0	342 7 6	..
Clonmel	22nd Aug. 1839	600	2,300	..	..	..	..
Coleraine	17th Oct. ..	700	9,000	..	6 3 20	859 7 6	..
Cookstown	1st Feb. 1840	600	6,300	..	6 1 6	..	..
Cootehill	25th Nov. 1839	800	8,900	..	6 0 2	631 6 3	100 0 0
Cork	11th Dec. ..	2,000	16,800	..	12 0 0	740 0 0	84 0 0
Donegal	5th July ..	500	7,000	..	6 2 10	260 0 0	..
Downpatrick	28th Jan. 1840	1,000	11,000	..	11 1 36	180 0 0	55 0 0
Drogheda	14th March ..	800	8,600	..	7 2 11	1,377 0 0	..
Dublin (North)	19th ..	2,000	5,600	2,400	House of Industry.	..	50 0 0
„ (South)	7th Sept. 1839	2,000	7,000	3,000	Hospital.	..	..
Dundalk	10th ..	800	7,400	..	8 1 17	322 13 0	..
Dunfanaghy	23rd ..	300	Not settled.	..	Legal arrangements not concluded.	..	..

10.

the several UNIONS formed in IRELAND.

9.	10.	11.	12.	13.	14.
WORKHOUSE.					
Building.				Date of declaring fit for the reception of Paupers.	Date of Declaration of the First Rate.
Annual Rent.	Date of Contract.	Date for Completion.	Amount of Contract.		
£. s. d.			£. s. d.		
6 12 8	16th June 1840	Oct. 1841	5,850 0 0	24th March 1842	18th Jan. 1842
..	9th Nov. ..	March 1842	5,580 0 0		
18 4 4½	4th Aug. ..	10th Oct. 1841	5,175 0 0	25th April ..	8th March ..
..	11th Oct. 1839	June ..	7,200 0 0	14th Dec. 1841	24th Aug. 1841
..	1st Nov. ..	March ..	7,500 0 0	20th Oct. ..	
..	21st Sept. 1841	14th Aug. 1842	5,600 0 0		
..	1st May 1840	30th Sept. 1841	6,000 0 0	26th March 1842	
..	16th Oct. ..	April 1842	9,400 0 0		
10 13 9	1st .. 1839	19th June 1841	7,600 0 0	20th Dec. 1841	18th Sept. ..
..	2nd May 1840	Sept. ..	7,000 0 0	24th March 1842	28th April 1842
..	5th Oct. ..	April 1842	3,875 0 0		
..	9th Nov. ..	May ..	6,600 0 0		
..	3rd Sept. ..	Jan. ..	6,785 0 0		
12 10 0	1st Oct. 1841	30th Nov. ..	5,389 0 0		
16 13 7	13th Aug. 1839	Sept. 1840	4,945 0 0	1st Feb. 1841	18th Jan. 1841
23 10 3	29th May 1840		5,750 0 0	1st Sept. ..	16th Sept. ..
..	2nd Sept. 1839	March 1841	6,300 0 0	14th June ..	17th May ..
14 16 8	22nd Oct. ..	June ..	6,600 0 0	29th Sept. ..	12th Jan. 1842
included.	Contract	not signed. ..	5,990 0 0		
28 12 2	7th June 1839	March 1841	7,000 0 0	1st Jan. ..	22nd Dec. 1840
30 0 0	8th Feb. 1840	.. ..	6,885 14 0	6th Dec. ..	10th Sept. 1841
..	Contract	not signed. ..	2,547 10 0		
..	22nd May 1840	Sept. 1841	5,500 0 0	21st	3rd Feb. 1842
7 19 8½	12th Oct. 1841	30th June 1842	9,000 0 0		
1 9 3	21st Sept. 1840	21st Nov. 1841	5,000 0 0		
21 2 8	9th March ..	Sept. ..	7,050 0 0		16th Dec. 1841
47 14 0	5th Feb. ..	June ..	5,163 0 0	10th May 1842	28th Aug. ..
34 0 0	1st .. ..	.. ..	5,500 0 0	15th Dec. 1841	1st Dec. ..
..	28th Aug. ..	Oct. ..	6,300 0 0		
included.	21st Sept. ..	Jan. 1842	6,150 0 0		
..	2nd .. 1839	Sept. 1840	2,100 0 0	20th Feb. ..	12th Feb. ..
..	5th Nov. 1840	May 1842	8,485 0 0		2nd April 1842
..	5th Jan. 1841	July ..	10,500 0 0	26th March 1842	
..	6th July 1839	Dec. 1840	4,600 0 0	26th May 1841	12th May 1841
6 0 0	7th Jan. 1841	7th July 1842	3,600 0 0		
12 1 0	4th Oct. 1839	March 1841	5,230 0 0	24th March 1842	24th Nov. ..
..	25th Jan. 1842	Jan. 1843	4,999 15 0		
..	9th Oct. 1840	May 1842	5,750 0 0		
23 1 6½	28th March ..	Sept. 1840	1,505 11 4	1st Jan. 1841	15th Dec. 1840
..	10th Nov. 1840	March 1842	6,870 0 0	11th April 1842	5th Feb. 1842
18 1 7½	17th May ..	Sept. 1841	5,250 0 0	.. ..	22nd Jan. ..
..	1st Sept. ..	March 1842	7,360 0 0		
{ 35 1 6 }	2nd May ..	Sept. 1841	12,800 0 0	{ House of Industry 15th Feb. 1840 Workhouse, 21st Dec. 1841 }	{ 30th Dec. 1839
{ 18 12 4 }					
..	13th July 1841	1st Aug. 1842	5,785 0 0		
..	30th Sept. 1840	Nov. 1841	7,500 0 0		
32 14 6	13th Feb. ..	March ..	7,100 0 0	18th Nov. ..	18th Feb. 1841
19 7 9	27th Nov. 1839	Jan. 1840	4,819 6 8	25th March 1840	11th March 1840
..	17th Oct. ..	.. ..	5,608 18 9½	.. ..	11th April ..
..	13th April 1840	Sept. 1841	5,690 0 0	1st March 1842	
..	Contract	not signed. ..	3,800 0 0		

Statement of Progress made in

1.	2.	3.	4.	5.	6.	7.	8.
Name of Union.	Date of Valuator's Appointment.	WORKHOUSE.					
		Number of Paupers provided for.	Loan.		Site.		
			Amount borrowed.	Additional Amount borrowed.	Extent in Statute Measure.	Cost.	
						Purchase Money.	Compensation to Occupying Tenant.
			£.	£.	A. R. P.	£. s. d.	£. s. d.
Dungannon . . .	27th Sept. 1839	800	8,000	..	6 0 0	..	..
Dungarvan . . .	6th Aug. ..	600	8,300	..	4 3 29	..	220 0 0
Dunmanway . . .	28th March 1840	400	6,500	..	6 0 0	300 0 0	..
Dunshaughlin. . .	2nd Oct. 1839	400	6,100	650	5 0 0	250 0 0	..
Edenderry . . .	15th ..	600	6,700	..	6 1 36	250 0 0	40 0 0
Ennis . . .	19th Nov. ..	800	8,600	..	6 0 0	..	..
Enniscorthy . . .	7th May 1840	600	7,000	..	5 0 22	151 6 0	166 4 0
Enniskillen . . .	19th Oct. ..	1,000	11,200	..	9 2 35	Arrangements not concluded.	..
Ennistymon . . .	28th .. 1839	600	8,400	..	6 0 0	..	..
Fermoy . . .	19th Aug. ..	900	7,100	..	5 2 28	400 0 0	..
Galway . . .	18th Sept. ..	1,000	11,300	..	7 3 38	2,400 0 0	..
Genties . . .	22nd Oct. 1841	500	Not settled.	..	Legal arrangements not concluded.	..	..
Gorey . . .	26th Feb. 1840	500	6,700	..	7 0 0	..	..
Gort . . .	9th Nov. 1839	500	6,500	..	7 1 12	..	..
Gortin . . .	14th Oct. ..	200	3,600	..	3 0 19	200 0 0	..
Granard . . .	21st Aug. 1840	600	7,500	..	6 1 20	350 0 0	..
Inishowen . . .	14th Dec. ..	500	7,600	..	6 0 0	288 0 0	..
Kanturk . . .	7th April ..	800	8,200	..	6 0 0	Demised by nominal rent.	the Earl of ..
Kells . . .	22nd Nov. 1839	600	7,700	..	8 3 9	790 6 3	..
Kenmare . . .	22nd ..	500	6,300	..	6 0 0	93 2 6	..
Kilkeel . . .	1st ..	300	5,300	1,000	7 2 33	462 7 6	20 0 0
Kilkenny . . .	28th Sept. ..	1,300	13,400	..	9 3 21	1,650 0 0	..
Killarney . . .	15th Oct. ..	800	9,700	..	8 0 0	Legal arrangements not concluded.	..
Kilmallock . . .	20th Jan. 1841	800	8,800	2,000	7 0 0	525 0 0	62 12 11
Kilrush . . .	14th June 1839	800	8,900	..	6 0 0	750 0 0	..
Kinsale . . .	30th Nov. ..	800	8,900	..	6 0 0	100 0 0	..
Larne . . .	12th Aug. ..	500	7,000	..	6 0 0	100 0 0	..
Larne . . .	19th .. 1840	400	5,800	..	5 0 37	477 5 0	..
Letterkenny . . .	28th .. 1841	500	7,400	..	4 0 37	480 0 0	..
Limerick . . .	6th June 1839	1,600	12,900	2,700	11 1 14	..	70 0 0
Lisburn . . .	25th July ..	800	8,300	..	6 0 0	700 0 0	42 0 0
Lismore . . .	14th Aug. ..	500	6,500	..	4 0 0	..	..
Linaskea . . .	19th Sept. 1840	500	6,800	..	6 1 36	336 0 0	..
Listowel . . .	3rd June ..	700	8,400	..	6 0 0	444 0 0	..
Londonderry . . .	29th July 1839	800	8,700	1,400	6 0 6	762 5 10	..
Longford . . .	19th Aug. ..	1,000	8,600	..	6 3 22	..	20 0 0
Loughrea . . .	2nd Nov. ..	800	8,700	..	6 2 2	..	..
Lowtherstown . . .	18th .. 1840	400	6,600	..	5 0 35	547 19 0	150 0 0
Lurgan . . .	6th July 1839	800	7,900	650	6 0 0	405 0 0	45 16 3
Macroom . . .	11th March 1840	600	7,400	..	6 0 0	500 0 0	..
Magherafelt . . .	18th Feb. ..	900	8,100	..	6 0 0	..	40 0 0
Mallow . . .	5th July 1839	700	7,300	..	6 0 0	..	50 0 0
Manorhamilton . . .	9th Dec. 1839	500	6,400	..	5 1 16	..	12 5 6
Midleton . . .	19th Aug. ..	800	8,200	700	..	Free gift.	..
Milford . . .	27th Sept. 1841	400	Not settled.	..	Not settled	Legal arrangements not concluded.	..
Mohill . . .	20th Jan. 1840	700	8,000	..	6 1 3	..	19 7 6
Monaghan . . .	22nd Feb. ..	900	8,700	..	7 2 5	33 15 4	67 19 4
Mountmelick . . .	2nd March ..	800	8,300	..	6 0 0	790 15 7	..
Mullingar . . .	26th ..	800	9,400	..	10 2 11	634 1 3	115 0 0
Naas . . .	12th Sept. 1839	550	6,500	2,500	5 1 14	..	..
Navan . . .	28th Oct. ..	500	7,300	..	6 2 22	438 10 10	80 0 0

the several Unions in Ireland, &c.—continued.

9.	10.	11.	12.	13.	14.
WORKHOUSE.					
Annual Rent.	Building.			Date of declaring fit for the reception of Paupers.	Date of Declaration of the First Rate.
	Date of Contract.	Date for Completion.	Amount of Contract.		
£. s. d.			£. s. d.		
*24 0 0	20th Oct. 1840	Oct. 1841	6,650 0 0	16th May 1842	27th Jan. 1842
24 13 0	8th Dec. 1839	June "	6,480 0 0	27th Dec. 1841	
"	2nd May 1840	Aug. "	5,210 0 0	16th Sept. "	21st Sept. 1841
"	8th Aug. 1839	1st Dec. 1840	4,938 0 0	12th May "	22nd Feb. "
"	26th "	June 1841	5,300 0 0	21st Dec. "	29th Jan. 1842
26 0 0	14th March 1840	" "	6,500 0 0	1st " "	14th Oct. 1841
included.	3rd Nov. "	Dec. "	5,600 0 0	" "	29th Jan. 1842
21 0 0	25th Aug. 1841	31st " 1842	8,750 0 0	" "	
"	25th June 1840	16th Nov. 1841	6,600 0 0	" "	18th Dec. 1841
"	6th April "	1st Sept. 1840	3,251 13 0	10th June 1841	6th June "
"	21st Aug. "	" 1841	8,162 11 5	27th Dec. "	8th Feb. 1842
"	Contract not signed.	" "	5,500 0 0	" "	
22 12 9	17th April 1840	April 1841	5,675 0 0	21st " "	31st May 1841
32 1 4	25th June "	25th Sept. "	5,350 0 0	6th " "	11th Sept. "
"	3rd Oct. "	3rd Oct. "	2,689 0 0	17th Feb. 1842	26th Jan. 1842
"	4th Nov. "	4th Feb. 1842	5,925 0 0	" "	4th Feb. "
"	20th Jan. 1842	31st Dec. "	6,200 0 0	" "	
Egmont at a	25th July 1840	Oct. 1841	6,800 0 0	23rd May "	
"	19th Feb. "	Sept. "	5,970 0 0	25th April "	6th Nov. 1841
"	4th Oct. 1841	15th " 1842	5,315 0 0	" "	
1 13 5½	4th Feb. 1840	March 1841	4,050 0 0	16th Aug. 1841	4th Aug. "
"	13th April "	29th Sept. "	9,700 0 0	24th March 1842	30th Dec. "
concluded.	Contract not signed.	" "	7,825 0 0	" "	
"	20th Sept. 1839	Sept. 1840	7,000 0 0	18th Feb. 1841	17th " 1840
"	8th June 1840	" 1841	6,800 0 0	15th Dec. "	1st " 1841
16 10 10	22nd Oct. 1839	March "	5,900 0 0	29th Sept. "	6th Jan. 1842
"	10th July 1841	10th Oct. 1842	4,989 0 0	" "	
"	24th Dec. "	27th Dec. "	5,790 0 0	" "	
70 0 0	16th Sept. 1839	June 1841	10,000 0 0	18th May "	5th Sept. 1840
"	7th June "	Sept. 1840	6,260 0 0	1st Jan. "	15th Dec. "
10 0 0	11th Nov. "	June 1841	5,500 0 0	1st Dec. "	20th Oct. 1841
"	26th Oct. 1840	Oct. "	5,443 0 0	" "	
"	30th June 1841	25th March 1842	5,930 0 0	" "	6th Aug. "
"	24th " 1839	Sept. 1840	6,780 0 0	10th Nov. 1840	14th Oct. 1840
35 6 6	13th Jan. 1840	June 1841	7,000 0 0	24th March 1842	27th " 1841
12 13 0	26th Nov. 1839	" "	6,960 0 0	17th Feb. "	2nd Dec. "
"	19th Feb. 1841	19th July 1842	4,950 0 0	" "	
"	28th Dec. 1839	Sept. 1840	6,130 0 0	1st Jan. 1841	12th Feb. "
"	5th Sept. 1840	" 1841	5,890 0 0	" "	
Site demised at a nominal rent by the Salters' Company.	13th June "	Oct. " "	6,600 0 0	10th March 1842	20th Jan. 1842
3 0 0	4th Feb. "	June "	6,090 0 0	29th Nov. 1841	
11 10 11	9th May "	Sept. 1841	5,372 0 0	" "	2nd Feb. "
"	20th July 1839	Dec. 1840	6,853 0 0	15th June "	1st March "
concluded.	Contract not entered into.	" "	Not settled.	" "	
15 10 0	29th June 1840	Oct. 1841	6,700 0 0	25th April 1842	13th Jan. "
"	4th May "	July "	6,350 0 0	" "	
37 1 0	18th Aug. "	Feb. 1842	6,915 0 0	" "	20th Dec. 1841
"	29th July "	Jan. "	7,250 0 0	" "	3rd March 1842
26 12 7½	2nd " 1839	Dec. 1840	5,550 0 0	15th June 1841	26th May 1841
"	30th " 1840	30th Nov. 1841	5,700 0 0	28th March 1842	27th Oct. "

* This rent not payable while the land shall be used for workhouse purposes.

Statement of the Progress made in

1.	2.	3.	4.	5.	6.	7.	8.
Name of Union.	Date of Valuator's Appointment.	WORKHOUSE.					
		Number of Paupers provided for.	Loan.		Site.		
			Amount borrow- ed.	Addi- tional Amount borrow- ed.	Extent in Statute Measure.	Cost.	
						Purchase Money.	Compensa- tion to occupying Tenant.
			£.	£.	A. R. P.	£. s. d.	£. s. d.
Nenagh	19th Aug. 1839	1,000	9,900	..	7 0 0	..	..
Newcastle	22nd July ..	550	7,850	2,300	5 0 0	250 0 0	..
New Ross	5th June 1840	900	9,300	..	10 0 3	..	150 0 0
Newry	8th Aug. 1839	1,000	9,800	..	7 0 25	518 18 14	453 5 0
Newtown Ards	27th Nov. ..	600	6,700	1,050	8 1 8	830 0 0	..
Newtown Limavady	27th ..	500	8,000	..	7 0 14	708 15 0	..
Oldcastle	24th April 1840	600	7,700	..	7 1 6	562 10 0	42 13 2
Omagh	3rd Sept. 1839	800	7,900	..	6 0 0	..	..
Parsonstown	13th Aug. ..	800	8,700	..	6 3 5	415 16 0	..
Rathdown	2nd Nov. ..	600	7,600	..	8 0 0	..	..
Rathdrum	28th Dec. ..	600	7,800	..	5 1 34	..	..
Rathkeale	7th Aug. ..	660	8,100	1,600	6 0 0	550 0 0	..
Roscommon	14th Dec. ..	900	9,000	..	7 1 6	..	12 0 0
Roscrea	17th Aug. ..	700	8,600	..	6 0 0	504 0 0	100 0 0
Scariff	4th Nov. ..	600	7,800	..	6 0 0	{ 300 0 0 }	..
Shillelagh	14th Nov. ..	400	6,300	..	6 1 36	{ 50 0 0 }	..
Skibbereen	17th Sept. ..	800	8,300	..	6 0 0	..	..
Sligo	22nd Oct. ..	1,200	11,000	..	9 0 0	..	..
Strabane	12th Sept. ..	800	8,300	..	9 1 11 3/4	Free gift.	60 0 0
Stranorlar	11th March 1841	400	6,700	..	5 0 0	192 18 4	20 11 3
Swineford	6th Aug. 1840	700	8,400	..	6 0 0	..	..
Thurles	8th July 1839	700	8,100	..	6 2 0	1,000 0 0	..
Tipperary	1st June ..	700	7,500	..	6 0 0	..	150 0 0
Tralee	4th Aug. 1840	1,000	10,200	..	10 0 0	..	..
Trim	27th Sept. 1839	500	7,300	..	6 1 36	450 0 0	60 0 0
Tuam	29th Jan. 1840	800	8,400	..	7 1 3	300 0 0	..
Tullamore	7th April ..	700	7,900	..	6 1 7	585 0 0	100 0 0
Waterford	5th Aug. 1839	900	10,400	950	6 0 25 1/2	1,222 10 10	..
Westport	21st Oct. 1840	1,000	9,800	..	7 1 6	..	..
Wexford	29th Aug. ..	600	6,900	..	7 0 0	..	..

the several Unions formed in Ireland, &c.—continued.

9.	10.	11.	12.	13.	14.
WORKHOUSE.					
Building.				Date of declaring fit for the reception of Paupers.	Date of Declaration of the First Rate.
Annual Rent.	Date of Contract.	Date for Completion.	Amount of Contract.		
£. s. d.			£. s. d.		
50 0 0	28th March 1840	1st June 1841	8,320 0 0	1st Dec. 1841	6th Jan. 1842
..	28th Oct. 1839	Dec. 1840	6,680 0 0	18th Feb. ..	12th .. 1841
43 6 3	10th Nov. 1840	Feb. 1842	7,600 0 0	21st Dec. ..	..
..	17th Dec. 1839	June 1841	7,100 0 0	14th	28th Oct. ..
..	22nd Feb. 1840	.. ..	4,835 0 0	21st	2nd
..	18th June ..	18th Aug. ..	5,982 0 0	15th March 1842	31st Jan. 1842
..	3rd Sept. ..	3rd Dec. ..	5,975 0 0	.. ..	20th Dec. 1841
30 0 0	29th Jan. ..	March ..	6,557 0 0	24th Aug. 1841	21st Aug. ..
8 4 6	15th	June ..	6,900 0 0	14th March 1842	2nd Oct. ..
49 12 9	21st July ..	March ..	6,500 0 0	1st Sept. 1841	13th July ..
10 18 6	16th June ..	Sept. ..	6,600 0 0	21st Dec. ..	25th Oct. ..
..	28th Oct. 1839	Dec. 1840	6,686 0 0	18th Feb. ..	16th Aug. ..
48 12 7	3rd .. 1840	31st .. 1841	7,500 0 0	.. ..	..
..	3rd Aug. ..	June ..	6,700 0 0	24th March 1842	9th Nov. ..
..	30th April ..	Sept. ..	6,400 0 0	1st Oct. 1841	8th Feb. 1842
8 0 0	20th June ..	.. ..	5,300 0 0	21st Dec. ..	10th Dec. 1841
9 0 0	12th Aug. 1839	June ..	7,083 0 0	.. ..	..
50 0 0	11th Jan. 1840	Sept. ..	9,100 0 0	16th Nov. ..	20th July ..
..	4th Nov. 1839	June ..	6,885 0 0	18th	2nd Nov. ..
..	7th Dec. 1841	31st Dec. 1842	5,240 0 0	.. ..	..
18 0 0	16th Oct. 1840	Feb. ..	7,100 0 0	.. ..	..
..	6th July ..	June 1841	5,840 0 0	25th April 1842	..
25 4 0	12th Aug. 1839	Sept. 1840	6,240 0 0	3rd June 1841	16th Jan. ..
62 0 0	30th July 1840	Jan. 1842	8,557 0 0	.. ..	..
..	14th Dec. 1839	March 1841	5,750 0 0	29th Sept. ..	21st Aug. ..
10 1 11½	2nd July 1840	June ..	6,700 0 0	.. ..	..
..	13th April ..	.. ..	5,950 0 0	25th April 1842	5th Jan. 1842
..	10th Oct. 1839	Feb. ..	7,850 0 0	15th March 1841	6th Nov. 1840
14 3 6	29th .. 1840	April 1842	7,800 0 0	.. ..	..
58 16 0	26th Dec. ..	11th Jan. ..	5,780 0 0	.. ..	12th March 1842

No. 11.

STATEMENT showing the Alterations which have been made, since the 1st May, 1841, in Unions in Ireland, previously declared and included in former Reports.

Unions.		Area.	Population.	Number of Elected Guardians
ABBEEYLEIX . . .	Total as stated in Seventh Annual Report (p. 467)	113,400	35,597	24
	By an order, dated 3rd May, 1841, the Townland of Monaclore, in the Parishes of Ballinakill, or Dysertgallen and Rosconnell, was added to the Ballinakill Electoral Division	253	22	..
	Total as Union now stands	113,653	35,619	24
	Ballinakill Electoral Division as it now stands	12,053	5,948	2
ARMAGH	By an order, dated 30th August, 1841, the Townland of Drumconwell was taken from the Lisnadill Electoral Division, and added to the Ballyards Electoral Division.			
	Lisnadill Electoral Division as it now stands	5,710	3,219	1
	Ballyards Electoral Division as it now stands	4,819	2,709	1
ATHY	Total as stated in Seventh Annual Report (p. 468)	161,878	50,907	24
	By an Order, dated 2nd June, 1841, that portion of the Parish of Moone, which is in the Barony of Narragh, and Reban East, and County of Kildare, and those portions of the King's County locally situated in the County of Kildare, were added to the Ballybrackan and Moone Electoral Divisions.	13,917	1,710	..
	Total as Union now stands	175,795	52,617	24
CASHEL	Total as stated in Seventh Annual Report (p. 464)	141,360	60,939	24
	By an Order, dated 1st October, 1841, the Townlands in the Parish of Rathkennan, or Rathcannon, were added to the Clogher Electoral Division	745	235	..
	Total as Union now stands	142,105	61,174	24
	Clogher Electoral Division as it now stands.	7,762	2,456	1

Statement showing the Alterations which have been made in Unions in Ireland, &c.—*continued*.

Unions.		Area.	Population	Number of Elected Guardians.
CLONES . . .	Total as stated in Seventh Annual Report (p. 467)	71,566	36,569	18
	By an order, dated 3rd June, 1841, the Townlands of Mullanamoy, Cloncumber, and Clonboy, were added to the Clones Electoral Division; the Townland of Dungannon to the Currin Electoral Division; and the Townland of Coolnasilla to the Aghadrumsee Electoral Division	622	161	..
	Total as Union now stands	72,188	36,730	18
	Clones Electoral Division as it now stands .	7,413	6,844	3
	Currin Electoral Division as it now stands .	6,290	3,502	2
	Aghadrumsee Electoral Division as it now stands	13,945	3,949	2
EDENDERRY . .	By an order, dated 12th July, 1841, the Townland of Derrygrenagh was taken from the Clonmore Electoral Division, and added to the Ballyburly Electoral Division.			
	Ballyburly Electoral Division as it now stands	5,984	1,324	1
	Clonmore Electoral Division as it now stands	8,215	1,611	1
FERMOY . . .	By an order, dated 19th July, 1841, that portion of the Townland of Little Grace or Glendohir, which had heretofore been considered a portion of the Knockmourne Electoral Division, was separated from the Union.			
KILLARNEY . .	Total as stated in Seventh Annual Report (p. 468)	253,269	56,227	27
	By an order, dated 13th December, 1841, the Townlands of East Mealus, Minis, and Killohane, were added to the Knockhane Electoral Division	2,250	259	..
	Total as Union now stands	255,519	56,486	27
	Knockhane Electoral Division as it now stands	63,329	5,459	2
LISMORE . . .	By an order, dated 22nd July, 1841, that portion of the Townland of Little Grace, which had heretofore been considered to be in the Knockmourne Electoral Division of the Fermoy Union, was added to the Castlerichard Electoral Division.			

Statement showing the Alterations which have been made in Unions in Ireland, &c.—*continued.*

Unions.		Area.	Population.	Number of Elected Guardians.
RATHDOWN . . .	By an order, dated 28th February, 1842, that portion of the Liberties of the City of Dublin, in the County of the City, extending Eastward from the South Dublin Union at Merrion Burial-ground, and lying northward of the road leading from Dublin to Kingstown, through Williamstown and Blackrock, was added to the Blackrock Electoral Division.			
SPRANORLAR . . .	Total as stated in Seventh Annual Report (p. 463)	113,955	23,459	18
	By an order, dated 6th August, 1841, seven Townlands in the Parish of Conwal and Barony of Raphoe, and four Townlands in the Parish of Conwal and Barony of Kilmacrenan, were added to the Union and formed into an Electoral Division, entitled the "Meencargagh Electoral Division." .	7,601	492	1
	Total as Union now stands	121,556	23,951	19
TULLAMORE . . .	Total as stated in Seventh Annual Report (p. 467)	157,968	52,852	24
	By an order, dated 19th July, 1841, the Townland of Ballyevill, which had been virtually included in the Union by the terms of the Order of Declaration, but was not enumerated in the description of any of the Electoral Divisions in that Order, was added to the Geashill Electoral Division	509	*	..
	Total as Union now stands	158,477	..	24
	Geashill Electoral Division as it now stands.	8,665	..	1

* The population of the Townland of Ballyevill cannot be ascertained from the Population Returns, the population of townlands not being stated therein.

No. 12.—ELECTIONS of GUARDIANS in IRELAND, in MARCH, 1842.

I.—TABLE showing the Number of CONTESTS in 125 UNIONS in which there were ELECTIONS in March, 1842.

Name of Union.	Number of Electoral Divisions and Wards in the Union.	Number for which Guardians are returned.	Number in which there are vacancies, not having been returned.*	Number of Contests that occurred.	Name of Union.	Number of Electoral Divisions and Wards in the Union.	Number for which Guardians are returned.	Number in which there are vacancies, not having been returned.*	Number of Contests that occurred.
Abbeyleix.	11	11	..	2	Cashel.	17	17	..	4
Antrim	19	17	2	..	Castlebar.	10	10	..	4
Ardee	13	13	..	..	Castleblayney	18	18	..	4
Armagh	25	25	..	..	Castlederg	14	13	1	2
Athlone	19	19	..	5	Castlereagh	18	17	1	5
Athy	14	14	..	4	Cavan	23	23	..	..
Baileborough	11	11	..	1	Celbridge	15	15	..	..
Ballina	17	17	..	6	Clifden	4	4	..	..
Ballinasloe	22	21	1	..	Clogheen	12	12	..	2
Ballinrobe	14	12	2	..	Clones	8	8	..	..
Ballycastle	15	15	..	..	Clounmel	10	10	..	..
Ballymena.	23	23	..	..	Coleraine	20	20	..	..
Ballymoney	22	22	..	..	Cookstown	16	16	..	..
Ballyshannon	10	10	..	5	Cootehill	12	12	..	4
Balrothery	12	8	4	1	Cork	{ 13 E. D., 12 Wards. }	25	..	13
Balinglass	11	11	..	..	Donegal	11	11	..	..
Banbridge.	23	20	3	1	Downpatrick	24	24	..	1
Bandon	23	21	2	1	Drogheda.	{ 11 E. D., 2 Wards. }	12	1	3
Bantry.	9	9	..	..	Dublin, North	{ 8 E. D., 6 Wards. }	14	..	4
Belfast	{ 11 E. D., 5 Wards. }	1	15	..	Dublin, South	{ 7 E. D., 9 Wards. }	16	..	9
Boyle	16	14	2	..	Dundalk	{ 18 E. D., 4 Wards. }	22	..	2
Cahiriveen	9	4	5	..	Dungannon	19	19	..	4
Callan	13	12	1	..	Dungarvan	15	15	..	2
Carlow.	14	14	..	..			
Carrickmacross	14	12	2	..					
Carrick-on-Shannon	15	15	..	6					
Carrick-on-Suir	13	13	..	1					

* The necessary proceedings are being taken in these cases for the Election of Guardians to supply the vacancies, under special orders issued by the Commissioners for that purpose.

Table showing the Number of Contests in 125 Unions in Ireland, 1842—continued.

Name of Union.	Number of Electoral Divisions and Wards in the Union.	Number for which Guardians are returned.	Number in which there are vacancies, Guardians not having been re- turned.*	Number of Contests that occurred.	Name of Union.	Number of Electoral Divisions and Wards in the Union.	Number for which Guardians are returned.	Number in which there are vacancies, Guardians not having been re- turned.*	Number of Contests that occurred.
Dunmanway	7	7	..	1	Manorhamilton	10	10	..	..
Dunshaughlin	12	12	..	1	Middleton	21	20	1	..
Edenderry	17	15	2	3	Mohill	13	13	..	1
Ennis	18	16	2	4	Monaghan	21	20	1	6
Enniscorthy	14	14	..	1	Mountmelick	16	16	..	..
Enniskillen	20	17	3	..	Mullingar	26	26	..	3
Ennistymon	13	13	..	5	Naas	23	23	..	..
Fermoy	22	22	..	..	Navan	12	12	..	..
Galway	{ 11 E. D., 5 Wards. }	16	..	4	Nenagh	24	24	..	2
Gorey	10	9	1	..	Newcastle	13	13	..	3
Gort	10	9	1	3	New Ross	19	18	1	4
Gortin	13	12	1	1	Newry	23	22	1	..
Granard	15	14	1	2	Newtownards	16	10	6	2
Inishowen	21	21	..	1	Newtown Limavady	19	19	..	3
Kanturk	14	14	..	5	Oldcastle	13	13	..	4
Kells	14	14	..	..	Omagh	29	29	..	3
Kenmare	7	7	..	5	Parsonstown	21	21	..	1
Kilkeel	10	10	..	..	Rathdown	10	9	1	1
Kilkenny	{ 21 E. D., 3 Wards. }	22	2	..	Rathdrum	12	11	1	7
Killarney	12	12	..	4	Rathkeale	19	19	..	2
Kimallock	22	21	1	8	Roscommon	18	18	..	8
Kilrush	13	13	..	9	Roscrea	19	..	..	4
Kinsale	16	16	..	3	Scariff	10	10	..	..
Larne	13	13	..	..	Shillelagh	19	17	2	6
Limerick	{ 16 E. D., 7 Wards. }	22	1	10	Skibbereen	20	20	..	..
Lisburn	27	27	..	8	Sligo	{ 22 E. D., 3 Wards. }	21	4	2
Lismore	9	9	..	..	Strabane	24	22	2	..
					Stranorlar	11	11	..	2
					Swineford	12	12	..	..

Lisnaskea	14	..	..	Thurles	21	21	5
Listowel	21	9	..	Tipperary	19	19	3
Londonderry	22	..	..	Tralee	18	18	6
Longford	19	..	2	Trim	11	11	..
Loughrea	15	1	1	Tuam	13	13	2
Lowtherstown	9	..	2	Tullamore	14	14	1
Lurgan	19	..	..	Waterford	13	13	1
Macroom	16	..	6	Westport	3	3	..
Magherafelt	25	..	1	Wexford	14	14	..
Mallow	13	2	..				..

* The necessary proceedings are being taken in these cases for the Election of Guardians to supply the vacancies, under special orders issued by the Commissioners for that purpose.

II.—TABLE showing the Number of CONTESTED ELECTORAL DIVISIONS OF WARDS in the UNIONS.

Number of Unions.	Total Number of Electoral Divisions therein.	Total Wards in the Unions.	Number of Contests in each Union.	Total Contests.
19	305	5	1	19
14	216	4	2	28
9	164	2	3	27
12	179	11	4	48
7	98	..	5	35
6	102	..	6	36
1	19	..	7	7
3	68	..	8	24
2	22	7	9	18
1	16	7	10	10
1	13	12	13	13
75	1,202	48	..	265
50	Unions in which no Contests occurred.			
Total. 125	Unions in which Elections took place.			

No. 13.

SUMMARY OF RETURNS obtained from UNIONS in which the VACCINATION EXTENSION ACT has been carried into Effect.

Name of Union.	Number of Vaccination Districts.	Number of Vaccinators appointed.	Total Number Vaccinated in the Union to Dates specified.		Rate of Remuneration.	Observations.
			Number.	To what Date.		
Abbeyleix	10	10	504	1st Sept. 1841	1s. 6d. for each successful case.	a In two districts respectively three Vaccinators appointed. b One appointed for two districts. c No appointment for five districts.
Antrim	8	8	844	. . . . .	1s. for each successful case.
Ardee	5	5	72	. . . . .	1s. for each successful case up to 200, and 6d. for each above that number.
Armagh	7	11 ^a	290	1st Feb. 1842	Ditto	d No Vaccinator for five of the districts.
Athlone	6	5 ^b	2,227	1st Sept. 1841	Ditto	
Athy	7	2 ^c	. . .	. . . . .	Ditto
Balieborough	7	7	306	Ditto	e One appointed for three districts. f One appointed for two districts. g No appointment for three districts.
Ballina	8	8	2,736	. . . . .	Ditto
Ballinasloe	8	3 ^d	71	. . . . .	Ditto
Ballinrobe	7	7	9	13th Jan. 1842	Ditto	h One appointed for four, and one for two districts. i One appointed for two districts. k One appointed for three districts.
Ballycastle	4	4	719	1st Sept. 1841	1s. for each successful case.	
Ballymena	9	9	1,932	. . . . .	1s. for each successful case up to 200, and 6d. for each case afterwards.
Ballymoney	6	4 ^e	2,026	6d., 10d., and 1s., per successful case.	j One appointed for three districts. k One appointed for two districts. l No appointment for three districts.
Ballyshannon	5	4 ^f	673	. . . . .	1s. per each successful case to 200, and 6d. afterwards.
Balinglass	7	4 ^g	1,065	. . . . .	Ditto
Banbridge	7	7	1,735	Ditto	m One appointed for four, and one for two districts. n One appointed for two districts. o One appointed for three districts.
Bardon	7	3 ^h	1,114	. . . . .	Ditto
Belfast	7	6 ⁱ	869	. . . . .	Ditto
Boyle	7	7	270	Ditto	p One appointed for three districts. q One appointed for two districts.
Cahiriveen	4	2 ^k	3,147	. . . . .	Ditto

Carlow	8	6 ^l	385 ^m	.	.	.	.	.	.	.	Ditto	^l No appointment for two districts. ^m Exclusive of 49 unsuccessful cases in the Carlow district.
Carrickmacross	4	3 ⁿ	No Return.	.	.	.	.	.	.	.	Ditto	ⁿ One appointed for two districts.
Carrick-on-Shannon	8	4 ^o	184	.	.	.	.	.	.	.	Ditto	^o One appointed for three districts, and two for two districts each.
Carrick-on-Suir	5	1 ^p	136 ^q	15th Jan.	1842	.	.	.	.	.	Ditto	^p No appointments for four districts. ^q Exclusive of 11 unsuccessful cases in Portlaw and Clonea district.
Cashel	6	6	205	1st Sept.	1841	.	.	.	.	.	1s. per each successful case.	^r One appointed for two districts.
Castlebar	4	3 ^r	27	18th Jan.	1842	.	.	.	.	.	1s. per successful case to 200, and 6d. afterwards.	
Castleblayney	5	5	754	1st Sept.	1841	.	.	.	.	.	Ditto.	^s One appointed for two districts.
Castlederg	3	2 ^s	.	.	.	.	.	.	.	.	Ditto	
Castlereagh	6	6	225	.	.	.	.	.	.	.	Ditto.	
Cavan	9	9	203	.	.	.	.	.	.	.	1s. per successful case.	
Celbridge	11	8 ^t	304	.	.	.	.	.	.	.	Ditto	^t One appointed for two districts, and one for three districts.
Clifden	4	3 ^u	43	.	.	.	.	.	.	.	1s., and 1s. 6d., per each successful case.	^u One appointed for two districts.
Clogheen	5	3 ^v	54	.	.	.	.	.	.	.	9d., and 1s., for each successful case.	^v Two have since resigned; and the Dispensary doctors in the several districts are stated to have been appointed Vaccinators.
Clogher	4	4	.	.	.	.	.	.	.	.	Not stated.	
Clones	4	4	341	.	.	.	.	.	.	.	1s. per successful case to 200, and 6d. afterwards.	
Clonmel	1	1	252 ^y	.	.	.	.	.	.	.	6d. for each successful case . . .	^y The workhouse a station for the whole Union. Inclusive of 127 successfully treated.
Coleraine	5	5	366	.	.	.	.	.	.	.	1s. per successful case to 200, and 6d. afterwards.	
Cootehill	6	6	591	.	.	.	.	.	.	.	Ditto.	
Donegal	5	5	583	.	.	.	.	.	.	.	Ditto.	
Downpatrick	12	9 ^z	954	.	.	.	.	.	.	.	5d., 6d., 10d., and 1s., per successful case.	^z Three appointed for two districts.
Drogheda	6	6	.	.	.	.	.	.	.	.	1s. per successful case to 200, and 6d. afterwards.	

(For a continuation of this Table see 3 following pages.)

Summary of Returns obtained from Unions in which the Vaccination Extension Act has been carried into Effect—*continued*.

Name of Union.	Number of Vaccination Districts.	Number of Vaccinators appointed.	Total Number Vaccinated in the Union to Dates specified.		Rate of Remuneration.	Observations.
			Number.	To what Date.		
Dublin, North . . .	5	5	1, 124	29th Jan. 1842	1s. for each successful case.	^a One appointed for two districts.
" South . . .	5	5	446	1st Sept. 1841	Ditto.	
Dungannon . . .	6	5 ^a	1, 212	. . .	1s. per successful case to 200, and 6d. afterwards.	
Dungarvan . . .	4	4	283	. . .	1s. per successful case.	Ditto.
Dunmanway . . .	2	2	264	. . .	1s. per successful case to 200, and 6d. afterwards.	
Dunshaughlin . . .	5	5	412	. . .	Ditto.	
Enniscorthy . . .	7	3 ^b	No Return.	. . .	Ditto	^b No appointments for four districts.
Enniskillen . . .	9	8 ^c	138	. . .	Ditto	^c One appointed for two districts.
Fermoy . . .	11	6 ^a	2, 753	. . .	Ditto	^d Two appointed for three districts each, and one appointed for two districts.
Galway . . .	6	6	461	. . .	Ditto.	Ditto.
Gorey . . .	4	4	907	. . .	Ditto.	
Gort . . .	3	1	140	. . .	Ditto.	
Granard . . .	5	5	769	. . .	1s. per successful case.	1s. per successful case to 200, and 6d. afterwards.
Lisshown . . .	5	5	None Reported	. . .	1s. per successful case to 200, and 6d. afterwards.	
Kanturk . . .	13	7 ^e	4, 655	1st Sept. 1841	Ditto	
Kells . . .	4	4	397	. . .	Ditto.	^e Two appointed for three districts each, and two for two districts each.
Kenmare . . .	7	2 ^f	45	. . .	Ditto	^f No appointment for five districts.
Kilkeel . . .	4	4	857	. . .	Ditto.	
Killarney . . .	10	8 ^g	2, 079	. . .	Ditto	^g Two appointed for two districts each.

Kilmallock	3	3	891	•	•	•	Ditto.	h One appointed for two districts.
Larne	5	3	60	•	•	•	Ditto.	i One Vaccinator only for the whole Union.
Letterkenny	3	2 ^h	•	•	•	•	Ditto.	k One appointed for two districts.
Lisburn	6	1 ⁱ	993	1st Jan.	1842	•	Ditto.	l Two appointed for two districts each.
Lismore	4	•	565	10th Jan.	1841	•	Ditto.	
Lisnaskea	5	8 ^k	599	1st Feb.	1842	•	Ditto.	
Lisnawell	9	•	3,001	3rd Jan.	1841	•	Ditto.	
Longford	5	5	1,419	1st Sept.	•	•	6d., and 1s., per successful case.	
Loughrea	5	3 ^l	483	•	•	•	1s. per successful case to 200, and 6d. afterwards.	
Lowthers town	4	4	97	•	•	•	Ditto.	
Lurgan	7	6 ^m	1,279	•	•	•	Ditto.	m One appointed for two districts.
Macroom	6	5 ⁿ	2,842	2nd Jan.	1842	•	Ditto.	n Two appointed for the same district, and two for two districts each.
Magherafelt	7	7	512	1st Sept.	1841	•	Ditto.	o Two appointed for two districts each. No appointment for two districts.
Mallow	8	4 ^o	•	•	•	•	6d. for each successful case . .	
Manorhamilton	3	1 ^p	•	•	•	•	1s. for each successful case . .	
Midleton	7	3 ^q	760	•	•	•	1s. per successful case to 200, and 6d. afterwards.	
Milford	6	5 ^r	•	•	•	•	Ditto.	r One appointed for two districts.
Mohill	3	2 ^s	29	•	•	•	Ditto.	s One appointed for two districts.
Monaghan	6	6	1,617	•	•	•	Ditto.	
Mullingar	10	4 ^t	69	•	•	•	6d. for each successful case . .	t No appointment for six districts.
Naa	7	6 ^u	312	•	•	•	1s. for each successful case . .	u One appointed for two districts.
Naan	4	2 ^x	1,441	•	•	•	6d., 10d., and 1s., per successful case.	x One appointed for three districts.
Nenagh	8	4 ^y	1,160	•	•	•	1s. per successful case to 200, and 6d. afterwards.	y Each has two districts.
Newcastle	6	6	•	•	•	•	Ditto.	z No appointment for eight districts.
New Ross	12	4 ^z	25	•	•	•	Ditto.	a One appointed for two districts.
Newry	9	8 ^a	2,140	1st Sept.	1841	•	Ditto.	
Newtownards	6	6	•	•	•	•	Ditto.	
Oldcastle	6	6	196	•	•	•	Ditto.	

Summary of Returns obtained from Unions in which the Vaccination Extension Act has been carried into Effect—*continued*.

Name of Union.	Number of Vaccination Districts.	Number of Vaccinators appointed.	Total Number Vaccinated in the Union to Dates specified.		Rate of Remuneration.	Observations.
			Number.	To what Date.		
Parsonstown.	7	5 ^b	1,549 ^c	. . .	1s. per successful case to 200, and 6d. afterwards.	^b Two appointed for two districts each. ^c Exclusive of 45 cases doubtful, the Vaccinator not having had an opportunity of seeing them subsequently to their being vaccinated.
Rathdown	11	11	1,333	. . .	1s. for each successful case.	
Rathdrum	8	8	1,584	. . .	Ditto.	
Roscommon	6	2 ^d	983	. . .	6d. for each successful case . . .	^d One is Vaccinator for four, and the other for two districts.
Roscrea	7	3 ^e	1,361	. . .	1s. for each of the first 200 successful cases, and 6d. afterwards.	^e No appointment for one district. One Vaccinator has three districts, and another has two districts.
Scariff	2	2	..	. . .	Ditto.	
Shillelagh	8	7 ^f	1,672	. . .	Ditto	^f One appointed for two districts.
Sligo	6	6	431	. . .	Ditto	
Stranorlar	3	2 ^g	19	. . .	Ditto	^g One appointed for two districts.
Swineford	6	4 ^h	61	. . .	Ditto	^h Two appointed for two districts each.
Thurles	6	6	53	. . .	Ditto.	
Tralee	5	5	1,975	. . .	Ditto.	
Trim	4	4	444	. . .	One farthing; and 1s. for each successful case.	The Guardians have since adopted the terms approved of by the Commissioners, viz, 1s. for each successful case.
Tuam.	5	3 ⁱ	..	. . .	1s. for each successful case up to 200, and 6d. afterwards.	ⁱ Two appointed for two districts each.
Waterford	3	2 ^k	1,035	. . .	Ditto	^k One appointed for two districts.
Westport.	6	5 ^l	145	. . .	Ditto	^l Ditto.
Wexford	7	4 ^m	1,113	. . .	Ditto	^m Three appointed for two districts each.

No. 14.

An Account of the EXPENDITURE upon the RELIEF of the Poor, and of the Total Number of Paupers Relieved in each Union which had Relieved Paupers in Ireland, during the Year ended on the 1st January, 1842.

I.—UNIONS, the Workhouses of which were opened prior to 1841.—(*In continuation of Return in Annual Report for 1841, Appendix E, No. 15.*)

UNIONS.	Expenditure of the Union from 1st January to 31st December, 1841, inclusive.	Total Number of Paupers Relieved.			
		Remaining on 1st January, 1841.	Admitted and Born in the Workhouse, in the Year 1841.	Discharged and Died in the Workhouse, in the Year 1841.	Remaining on 1st January, 1842.
Cork	£, s. d. 11,774 15 4	1,556	5,022	4,697	1,881
Dublin (North)	14,643 9 0½	1,601	2,458	2,119	1,940
„ (South)	15,612 18 8	1,972	2,087	1,935	2,124
Londonderry	3,710 11 0	331	692	638	385

II.—UNIONS, the Workhouses of which were opened in 1841.

UNIONS.	Date of Declaration of Unions.	Date of Declaring the Workhouse fit for the reception of Paupers.	Date on which Paupers were first Admitted into the Workhouse.	Expenditure of the Union, up to 31st December, 1841, inclusive.	Total Number of Paupers Relieved.		
					Admitted and Born in the Workhouse.	Discharged and Died in the Workhouse.	Remaining on 1st January, 1842.
Athlone	3rd April 1839	20th Oct. 1841	22nd Nov. 1841	£. s. d. 1,075 2 10	138	16	122
Balrothery	1st " "	1st Feb. " "	15th March " "	1,689 2 0½	303	161	142
Balinglass	21st Nov. " "	1st Sept. " "	28th Oct. " "	1,466 1 9½	192	35	157
Banbridge	22nd Feb. " "	14th June " "	22nd June " "	2,194 0 0	467	199	268
Bandon	12th " "	29th Sept. " "	17th Nov. " "	1,252 16 1	267	67	200
Bellast	21st Dec. 1838	1st Jan. " "	11th May " "	3,855 6 6	1,146	608	538
Castlederg	7th May 1839	20th Feb. " "	2nd March " "	1,223 3 2	239	119	120
Celbridge	31st Jan. " "	26th May " "	9th June " "	1,480 18 9	172	82	90
Clonmel	18th March " "	1st Jan. " "	1st Jan. " "	3,685 13 7*	1,207	839	368
Drogheda	18th June " "	16th Nov. " "	16th Dec. " "	1,295 16 2	147	14	133
Dunmanway	18th Dec. " "	16th Sept. " "	2nd Oct. " "	562 10 1	94	24	70
Dunshaughlin	1st April " "	12th May " "	17th May " "	1,279 17 0	274	99	175
Ennis	27th June " "	1st Dec. " "	15th Dec. " "	1,197 6 1	133	8	125
Fermoy	23rd Feb. " "	10th June " "	6th July " "	2,626 5 10	720	346	374
Gort	20th Aug. " "	6th Dec. " "	11th Dec. " "	238 18 2½	39	3	36
Kilkeel	29th July " "	16th Aug. " "	1st Sept. " "	555 15 0	83	18	65
Kilmallock	9th Jan. " "	18th Feb. " "	29th March " "	2,852 10 0	803	403	400
Kinsale	30th " "	29th Sept. " "	4th Dec. " "	645 7 8	72	7	65
Limerick	20th Dec. 1838	18th May " "	20th May " "	6,359 3 5½	2,190	880	1,310
Lisburn	8th Jan. 1839	1st Jan. " "	11th Feb. " "	3,272 18 0	944	439	505
Lurgan	16th Feb. " "	" " " "	22nd " "	2,628 2 4¾	773	459	314
Midleton	12th " "	" " " "	21st Aug. " "	1,655 4 5½	374	102	272
Naas	28th Dec. 1838	15th June " "	4th " "	2,386 18 2	502	125	377
Newcastle	3rd May 1839	18th Feb. " "	15th March " "	2,681 12 8	695	350	315
Newry	" " " "	14th Dec. " "	16th Dec. " "	620 10 2	59	"	59
Omagh	" " " "	24th Aug. " "	16th Dec. " "	1,785 3 10	503	88	415
Rathdown	8th Aug. " "	1st Sept. " "	12th Oct. " "	1,648 8 6	205	42	163
Rathkeale	27th Dec. 1838	18th Feb. " "	26th July " "	1,665 15 6	275	103	172
Sligo	17th July 1839	16th Nov. " "	17th Dec. " "	995 7 11	40	1	39
Strabane	8th April " "	18th " " " "	18th Nov. " "	1,192 11 10	301	37	264
Tipperary	30th Jan. " "	3rd June " "	3rd July " "	3,130 14 6	868	374	494
Trim	22nd May " "	29th Sept. " "	11th Oct. " "	695 10 11½	213	32	181
Waterford	20th April " "	15th March " "	20th April " "	4,640 19 8¾	951	365	586

APPENDIX F.

CONTAINING

AN ACCOUNT of the MONEY LEVIED and EXPENDED for the RELIEF and MAINTENANCE of the POOR in each UNION and PARISH not united under the POOR LAW AMENDMENT ACT, in *England* and *Wales*, for the Year ended on the 25th March 1841: distinguishing the Money Expended for the Relief of the Poor; Law Charges; Payments under the Vaccination, Registration, and Parochial Assessments' Acts; Payments for or towards the County Rates; and the Money Expended for all other Purposes;—also distinguishing the Amount Expended in Medical Relief, and in Maintenance of Lunatics in Asylums.

No. 1.—UNIONS AND SINGLE PARISHES UNDER THE POOR LAW AMENDMENT ACT.

NOTE.—In pursuance of the Orders of the Commissioners, an Account of the Expenditure of *each Parish* in the several Unions, is published within the Parish to which it relates, under the direction of the Board of Guardians. The Commissioners have, under these circumstances, considered that the publication of the Total Amounts of the Expenditure for *each Union* would suffice for all general purposes. Where information as to the expenditure of particular Parishes is required for any public purpose, reference may be made to the Returns which are bound and kept as a record at the Poor Law Commission Office.

No. 2.—PARISHES NOT IN UNION UNDER THE POOR LAW AMENDMENT ACT.

NOTE.—The defect of the Return to the Circular from the Commissioners is thus marked (*); and, in such cases, the Return of the previous Year is substituted for the sake of approximation in the County Total.

No. 3.—SUMMARY.

No. 1.—UNIONS AND SINGLE PARISHES

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union.)	Payments u cination E
						Amount of Fees paid to the Vaccinator
A.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Aberayron	4,873 3	34 7	4,907 10	3,974 10	49 10	5 14
Abergavenny	9,593 13	319 12	9,913 5	6,035 7	25 1	..
Aberystwith	6,869 3	84 17	6,954 0	5,378 17	147 11	..
Abingdon	8,639 14	215 11	8,855 5	7,945 14	42 8	..
Albans, St.	5,790 2	22 1	5,812 3	4,884 2	..	..
Alcester	8,870 0	157 16	9,027 16	5,727 11	..	6 11
Alderbury	9,670 15	22 18	9,693 13	7,547 17	72 16	..
Alnwick	6,756 1	120 18	6,876 19	5,134 7	155 15	3 18
Alresford	5,786 14	117 11	5,904 5	4,473 14	230 8	..
Alston-with-Garrigill	1,521 14	94 11	1,616 5	1,387 17	5 14	11 16
Alton	6,582 0	124 16	6,706 16	5,358 17	14 8	..
Altrincham	10,535 3	498 17	11,034 0	7,613 0	48 15	34 15
Amersham	11,846 13	3 8	11,850 1	8,616 19	185 13	37 13
Amesbury	4,658 7	45 10	4,703 17	4,251 3	29 8	..
Ampthill	7,502 10	105 11	7,608 1	6,110 14	7 15	..
Andover	11,451 13	121 18	11,573 11	8,959 14	25 4	..
Anglesey	15,049 7	111 7	15,160 14	13,072 18	232 6	..
Asaph, St.	14,622 11	36 5	14,658 16	11,547 5	52 16	..
Ashby-de-la-Zouch	8,279 1	105 7	8,384 8	5,911 10	30 6	7 3
Ashford, East	7,566 11	138 6	7,704 17	6,657 2	..	..
Ashford, West	6,905 5	142 17	7,048 2	5,822 4	41 19	..
Ashton-under-Lyne	14,382 14	2,440 1	16,822 15	9,179 3	346 8	..
Aston	12,834 5	268 6	13,102 11	6,018 15	458 6	27 12
Atcham	6,505 1	34 19	6,540 0	4,309 7	19 3	..
Atherstone	6,230 18	17 2	6,248 0	4,545 16	200 14	36 7
Auckland	4,678 1	97 13	4,775 14	2,964 5	..	..
Austel, St.	10,186 4	81 14	10,267 18	7,989 0	259 7	79 1
Axbridge	14,109 6	327 13	14,436 19	11,482 7	159 18	..
Axminster	12,181 4	55 5	12,236 9	9,598 1	165 19	..
Aylesbury	14,041 3	123 0	14,164 3	12,032 4	94 12	..
Aylsham	13,836 0	228 13	14,064 13	9,196 11	79 3	..
B.						
Bakewell	8,920 1	346 4	9,266 5	6,091 19	217 1	93 17
Bala	2,994 19	11 19	3,006 18	2,699 6	..	..
Banbury	16,992 0	205 19	17,197 19	14,337 9	146 16	..
Bangor and Beaumaris	8,269 7	56 16	8,326 3	6,107 3	100 15	..
Barnet	8,319 14	108 15	8,428 9	5,742 1	15 14	..
Barnstaple	12,392 10	119 2	12,511 12	9,943 8	58 2	..
Barrow-upon-Soar	8,511 18	40 16	8,552 14	6,733 12	77 10	71 4
Basford	17,000 4	701 13	17,701 17	12,608 4	93 5	..
Basingsstoke	12,382 2	113 0	12,495 2	9,784 9	252 2	61 16
Bath	24,080 14	357 18	24,438 12	14,154 9	152 6	..
Battle	10,322 1	247 3	10,569 4	9,167 8	259 0	..
Beaminster	10,235 10	118 14	10,354 4	8,648 16	243 14	..
Bedale	3,349 10	49 4	3,398 14	2,711 2	57 3	..
Bedford	13,920 9	104 17	14,025 6	10,500 15	..	..
Bedminster	15,011 10	132 10	15,144 0	8,393 11	234 8	30 7
Belford	2,183 10	5 3	2,188 13	1,790 16	12 10	0 15
Bellingham	3,249 4	57 19	3,307 3	2,558 19	18 19	..

UNDER THE POOR LAW AMENDMENT ACT.

the Vac- on Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act, (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
1 10	32 18	..	..	409 12	116 19	4,590 13	60 0	..	..
..	188 19	20 0	..	2,750 6	444 0	9,463 13	152 0	5	94 16
..	51 10	..	..	1,029 10	296 15	6,904 3	140 0	..	..
3 10	67 16	0 2	102 18	1,124 8	141 4	9,428 0	411 0	11	224 17
..	50 9	..	59 18	1,399 6	146 13	6,540 8	185 7	7	150 10
..	52 17	16 0	..	1,563 6	788 9	8,148 14	152 1	4	72 8
..	44 1	19 16	37 6	1,152 17	242 5	9,116 18	266 13	24	465 13
..	45 10	23 17	..	1,031 10	130 8	6,525 5	127 10	5	104 0
3 11	19 16	..	142 6	692 7	288 16	5,850 18	154 12	7	40 19
..	24 4	7 0	..	166 13	228 1	1,831 5	24 0	3	60 16
..	32 13	..	..	1,139 17	183 3	6,728 18	300 0	1	23 11
8 6	92 13	37 15	..	2,392 0	346 2	10,573 6	378 9	14	55 13
2 12	59 1	..	495 4	822 12	193 11	10,413 5	354 2	12	235 8
5 1	23 10	..	43 4	1,081 19	25 13	5,459 18	201 0	4	58 3
3 4	52 2	..	..	1,497 14	75 9	7,746 18	249 15	7	136 6
..	57 0	..	..	1,615 3	362 10	11,019 11	495 0	11	214 0
..	88 6	10 4	..	906 8	463 4	14,773 6	261 7	..	..
..	44 0	10 0	..	1,474 11	465 12	13,594 4	221 18	..	..
..	78 14	..	..	1,686 0	1,035 2	8,748 15	230 0	12	232 4
..	29 7	..	42 4	881 11	151 2	7,761 6	300 8	9	164 4
2 2	33 17	60 7	54 17	796 1	399 12	7,210 19	245 5	6	114 3
..	347 11	0 15	177 6	3,936 0	1,780 0	15,767 3	133 17	16	228 16
..	166 4	22 13	338 6	3,287 8	948 7	11,267 11	248 3	12	344 2
..	58 17	0 2	..	2,330 2	525 2	7,242 13	279 13	8	237 4
4 19	27 10	10 0	15 0	1,369 18	75 17	6,286 1	111 15	4	102 18
..	82 16	8 0	..	1,338 17	224 14	4,618 12	70 0	4	62 8
5 6	81 8	8 0	..	832 4	843 13	10,097 19	153 10	10	140 0
..	91 3	10 0	50 0	2,228 8	307 8	14,329 4	477 11	14	246 3
..	53 11	..	..	958 15	293 18	11,070 4	400 0	13	270 4
..	90 18	..	..	1,775 12	220 11	14,213 17	585 0	6	118 3
3 5	55 14	15 0	321 2	1,896 19	1,675 1	13,242 15	300 0	12	148 5
..	80 8	..	129 6	1,702 18	267 4	8,582 13	155 0	2	51 19
..	16 6	..	..	229 16	14 2	2,959 10	60 0	..	..
..	88 11	21 14	..	2,589 7	395 0	17,578 17	455 0	20	357 10
..	62 3	10 0	..	842 0	910 11	8,032 12	140 0	1	31 4
..	23 11	..	..	1,062 1	2,246 14	9,090 1	175 6	4	76 9
11 0	90 9	..	..	1,438 16	281 8	11,823 3	362 12	11	216 0
..	75 0	..	176 0	1,752 4	123 1	9,008 11	104 0	6	146 14
8 4	203 19	10 0	..	3,212 13	1,444 2	17,580 7	379 2	22	465 2
6 11	40 0	..	11 0	2,144 7	258 19	12,559 4	430 0	4	78 10
..	217 17	..	..	6,712 7	1,546 12	22,783 11	427 0	20	367 8
..	34 4	21 5	..	722 4	348 1	10,552 2	167 13	7	162 0
..	42 16	..	326 8	821 19	282 2	10,365 15	320 0	9	146 16
..	23 5	5 1	..	330 5	31 5	3,158 1	80 0	7	148 0
..	108 0	2 0	144 16	3,295 12	192 3	14,243 6	282 14	22	295 0
..	107 12	..	7 12	906 2	764 5	10,443 7	280 0	9	187 4
..	14 14	4 5	..	418 13	49 2	2,290 15	30 0	2	16 4
..	18 6	..	11 13	470 16	74 9	3,153 2	36 12	2	31 2

NAMES OF UNIONS.	Amount of Money levied by Assessment.		Received from all other Sources, in Aid of Poor Rate.		Total Amount of Money Received for the Relief, &c., of the Poor.		Amount of Money Expended in Relief, &c., of the Poor.		Amount of Money Expended in Law Charges, (Parochial and Union.)		Payments un- der Ex-
	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	Amount of Fees paid to the Vaccinators.
Belper	11,157	3	207	8	11,364	11	8,018	18	43	0	..
Berkhampstead	5,768	15	91	10	5,860	5	4,359	2	14	4	..
Bermondsey	16,361	6	210	16	16,572	2	12,292	0	53	10	30 8
Berwick-upon-Tweed	8,486	16	264	15	8,751	11	6,138	19	23	0	20 14
Bethnal Green	15,989	4	1,926	6	17,915	10	13,037	9	80	13	7 0
Beverley	6,951	7	184	4	7,135	11	5,047	9	16	9	..
Bicester	7,449	12	45	13	7,495	5	6,011	15	152	0	..
Bideford	7,677	0	33	15	7,710	15	6,633	10	10	17	28 17
Biggleswade	10,692	15	123	1	10,815	16	8,253	13	0	15	..
Billericay	8,065	14	241	13	8,307	7	7,991	9	270	7	..
Billesdon	4,630	9	95	9	4,725	18	3,135	4	7	18	24 19
Bingham	4,347	3	44	19	4,392	2	2,493	1	33	18	51 7
Bishop's Stortford	13,028	3	149	10	13,177	13	11,249	6	36	0	..
Blaby	6,969	0	78	16	7,047	16	5,515	18	..	..	10 14
Blackburn	12,516	9	463	12	12,930	1	8,267	16	88	9	..
Blandford	7,683	19	152	0	7,835	19	6,479	5	8	12	..
Blean	5,993	11	119	18	6,113	9	4,181	12	..	..	..
Blofield	6,212	8	89	3	6,301	11	4,990	13	..	..	6 13
Blything	14,027	2	125	10	14,152	12	9,484	11	110	0	..
Bodmin	8,017	19	305	7	8,323	6	6,141	15	85	14	50 16
Bolton	30,447	10	1,160	8	31,607	18	18,688	11	212	4	37 6
Bootle	1,829	16	110	13	1,940	9	1,348	14	..	..	8 19
Bosmere and Claydon	9,895	7	195	11	10,090	18	7,208	9	94	3	..
Boston	14,580	4	287	16	14,868	0	10,132	2	190	0	8 4
Boughton, Great	11,108	14	91	18	11,200	12	8,462	10	37	15	..
Bourn	8,361	12	446	2	8,807	14	5,600	1	76	1	..
Brackley	8,083	15	73	17	8,162	12	6,869	0	15	1	..
Bradfield	10,279	5	211	9	10,490	14	8,707	8	75	7	204 16
Bradford (Wilts)	11,639	0	71	16	11,710	16	7,536	0	..	..	45 13
Bradford (Yorkshire)	24,666	8	635	0	25,301	8	17,559	19	678	2	110 17
Braintree	12,301	9	167	1	12,468	10	10,883	14	254	14	15 0
Brampton	2,933	15	76	5	3,010	0	2,007	11	36	2	..
Brecknock	8,394	16	92	3	8,486	19	7,438	18	48	17	..
Brentford	16,597	11	325	2	16,922	13	11,181	0	195	18	..
Bridge	5,841	2	40	11	5,881	13	4,636	3	2	2	38 5
Bridgend and Cowbridge	6,617	6	64	7	6,681	13	5,585	17	135	0	..
Bridgwater	13,750	18	239	16	13,990	14	11,441	10	105	18	..
Bridgnorth	5,343	13	109	9	5,453	2	3,636	7	102	2	..
Bridlington	4,491	2	237	1	4,728	3	3,937	3	39	2	5 7
Bridport	8,018	16	183	0	8,206	16	6,977	11	120	17	..
Brixworth	9,148	7	72	19	9,221	6	8,449	19	24	11	..
Bromley	7,932	9	278	15	8,211	4	5,396	19	10	16	21 8
Bromsgrove	9,015	10	164	1	9,179	11	6,579	3	85	19	..
Bromyard	5,202	15	174	2	5,376	17	4,653	3	18	15	45 18
Buckingham	9,696	17	85	8	9,782	5	7,731	14	3	11	..
Builth	4,553	11	68	3	4,621	14	3,686	14	1	1	..
Buntingford	3,017	3	35	11	3,052	14	2,832	4	..	..	16 11
Burnley	14,963	3	317	2	15,280	5	10,401	15	..	..	38 1
Burton-on-Trent	10,393	9	536	3	10,929	12	7,081	12	3	0	72 16
Bury (Lancaster)	16,655	2	1,296	0	17,951	2	8,722	8	206	0	..

der the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act, (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
3 6	153 1	10 0	22 10	2,163 11	487 6	10,901 12	231 5	7	119 13
..	55 16	..	54 10	415 17	109 3	5,008 12	195 0	14	83 13
4 12	116 5	..	..	1,248 7	4,056 12	17,801 14	247 10	18	414 18
..	58 10	37 17	..	1,364 15	173 0	7,816 15	120 0	6	122 0
13 6	276 14	27 2	..	1,377 14	3,434 12	18,254 10	251 12	43	926 8
8 11	54 18	10 2	16 2	1,626 17	103 12	6,884 0	200 0	12	262 19
..	42 14	0 16	..	1,213 19	175 5	7,596 9	249 0	7	110 12
4 15	53 10	20 0	27 12	744 9	175 1	7,698 11	259 8	6	112 19
..	69 0	..	56 6	1,759 16	190 7	10,329 17	207 19	7	98 15
3 11	38 1	21 0	..	1,494 19	378 4	14,197 11	203 9	3	53 17
..	16 4	..	..	1,537 7	114 11	4,836 3	95 0	5	94 18
3 15	50 2	8 5	..	1,516 12	230 11	4,387 11	152 15	9	160 16
..	14 2	1 4	258 10	1,191 19	599 5	13,350 6	589 10	..	..
..	47 16	..	85 0	1,370 6	135 2	7,164 16	207 0	11	183 16
..	272 11	..	..	4,268 15	859 1	13,756 12	314 0	8	136 0
..	38 17	6 7	27 5	723 11	219 4	7,503 1	280 0	12	176 2
2 12	43 3	0 5	189 7	830 0	237 16	5,484 15	132 5	6	94 7
1 1	25 12	..	339 11	1,121 16	156 19	6,642 5	150 0	10	114 10
..	79 4	..	242 15	2,753 17	1,344 0	14,014 7	315 0	20	271 3
4 18	77 7	4 0	..	1,265 13	282 12	7,912 15	155 8	16	228 16
..	377 19	10 0	..	9,003 0	1,370 4	29,699 4	245 14	50	237 16
0 12	14 13	..	..	427 10	71 0	1,871 8	53 0	1	11 14
..	47 4	15 1	411 13	1,790 11	133 13	9,700 14	320 0	14	207 8
10 18	106 6	36 18	131 13	3,922 4	488 14	15,026 19	300 0	10	223 4
..	50 16	1 1	7 0	2,214 0	335 13	11,108 15	180 0	9	123 18
..	56 15	..	..	2,425 0	197 2	8,354 19	223 9	5	93 11
..	56 1	..	158 6	935 5	120 16	8,204 9	280 0	7	145 2
5 1	45 2	..	150 8	1,184 14	110 9	10,483 5	293 2	10	179 9
..	41 10	18 0	213 19	868 2	1,685 17	10,409 6	200 0	12	238 2
22 3	453 6	310 1	285 16	2,203 6	1,714 4	23,337 14	200 10	33	383 0
..	56 16	15 19	147 6	913 1	256 17	12,543 7	517 10	5	105 4
..	31 10	..	..	673 14	72 18	2,821 15	26 13	3	46 16
3 3	56 12	..	..	1,223 4	281 5	9,051 19	258 3	2	65 6
8 10	102 6	20 0	192 16	5,055 13	1,267 0	18,023 3	401 0	25	501 12
1 13	28 8	..	142 18	918 17	89 5	5,857 11	103 15	6	107 9
..	56 12	..	..	995 14	104 11	6,877 14	157 10	..	..
8 15	98 3	0 2	67 12	1,878 16	219 16	13,820 12	465 13	12	216 16
..	44 10	44 0	132 14	1,252 6	301 1	5,513 0	204 5	9	141 11
3 6	35 9	10 1	..	490 4	53 6	4,573 18	97 8	4	85 12
0 12	48 9	..	194 6	592 2	106 7	8,040 4	177 0	6	103 15
..	41 1	20 0	..	1,078 19	244 17	9,859 7	285 14	9	163 19
..	46 13	..	109 13	852 11	1,901 7	8,339 7	293 5	5	88 14
1 9	64 9	..	94 19	1,933 9	191 12	8,951 0	205 0	7	73 10
1 10	32 19	..	..	663 8	54 17	5,470 10	129 3	4	106 2
..	42 8	14 18	..	1,567 6	256 7	9,666 4	212 6	6	100 18
3 2	24 8	4 18	..	877 13	64 7	4,662 3	60 10	1	26 0
..	19 1	..	44 7	441 4	69 9	3,422 16	102 1	3	43 2
6 11	41 16	..	..	3,580 7	1,003 5	15,021 15	226 0	12	166 8
..	88 10	0 11	27 18	2,396 11	676 14	10,350 12	329 10	4	50 6
..	273 15	0 11	367 18	6,076 1	2,119 1	17,765 14	178 7	16	245 19

NAMES of UNIONS.	Amount of Money levied by Assessment.		Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.		Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union.)	Payments un- cination Ex.	
	£.	s.		£.	s.			£.	s.
C.									
Caistor	9,206	11	239	19	9,446	10	6,939	9	18 5
Calne	5,999	7	63	14	6,063	1	4,801	11	12 6
Camberwell	11,468	0	317	9	11,785	9	6,918	5	43 8
Cambridge	13,731	8	685	18	14,417	6	7,886	0	229 0
Camelford	3,783	3	25	15	3,808	18	2,712	6	5 10
Cardiff	13,007	0	82	0	13,089	0	9,892	0	34 3
Cardigan	6,330	15	85	14	6,416	9	5,318	11	110 17
Carlisle	8,910	16	225	14	9,136	10	6,362	9	..
Carmarthen	16,656	14	93	0	16,749	14	12,693	15	70 1
Carnarvon	9,444	6	129	16	9,574	2	7,441	9	38 18
Castle Ward	5,608	15	68	19	5,677	14	3,936	16	480 10
Catherington	1,697	14	29	13	1,727	7	1,381	0	..
Caxton and Arrington	6,077	14	56	14	6,134	8	5,167	19	..
Cerne	4,445	11	57	0	4,502	11	3,471	16	42 14
Chailey	4,821	0	182	2	5,003	2	4,222	5	38 8
Chapel-en-le-Frith	4,114	0	553	18	4,667	18	2,727	16	78 13
Chard	9,644	13	55	15	9,700	8	8,829	3	112 18
Cheadle	5,483	11	95	8	5,578	19	4,029	13	148 7
Chelmsford	16,851	2	481	18	17,333	0	14,723	5	127 16
Cheltenham	15,779	3	432	10	16,211	13	6,573	9	30 3
Chepstow	8,016	2	116	16	8,132	18	5,358	7	56 19
Chertsey	7,646	8	86	19	7,733	7	6,060	12	6 6
Chesterfield	12,559	18	195	4	12,755	2	8,517	8	122 6
Chester-le-Street	6,596	2	108	3	6,704	5	4,877	3	15 12
Chesterton	11,494	17	284	8	11,779	5	9,703	16	..
Chippenham	11,313	3	188	19	11,502	2	7,694	18	80 1
Chipping Norton	8,723	5	39	2	8,762	7	7,187	18	13 12
Chipping Sodbury	9,632	9	150	11	9,783	0	6,391	16	92 10
Chorley	11,835	8	73	13	11,909	1	6,426	5	77 10
Chorlton	22,778	7	420	4	23,198	11	8,723	18	189 13
Christchurch	4,184	13	73	8	4,258	1	3,234	7	..
Church Stretton	2,827	8	38	0	2,865	8	2,056	9	19 12
Cirencester	11,702	12	71	6	11,773	18	7,259	17	12 10
Cleobury Mortimer	3,789	4	68	16	3,858	0	2,715	0	7 15
Clifton	25,914	12	788	15	26,703	7	16,487	8	549 16
Clitheroe	9,576	18	223	4	9,800	2	7,006	18	55 6
Clun	4,321	2	47	5	4,368	7	3,102	17	57 3
Clutton	11,955	14	169	18	12,125	12	10,516	19	368 17
Cockermouth	9,418	3	539	7	9,957	10	7,086	14	143 14
Cockchester	8,655	2	143	14	8,798	16	7,548	10	15 10
Columb St. Major	7,122	18	81	10	7,204	8	6,072	14	203 16
Congleton	9,361	17	952	9	10,314	6	6,886	1	160 11
Conway	5,679	19	10	4	5,690	3	4,583	2	85 8
Cookham	3,855	14	101	14	3,957	8	3,016	3	55 6
Corwen	5,543	2	30	15	5,573	17	4,397	17	11 2
Cosford	7,824	3	163	12	7,987	15	6,097	14	75 14
Cranbrook	8,494	12	480	16	8,975	8	8,962	3	159 13
Crediton	11,749	19	124	1	11,874	0	11,220	13	113 0
Crickhowell	3,789	17	144	13	3,934	10	2,185	14	53 8
Cricklade & Wootton Bassett	9,012	15	97	9	9,110	4	6,418	2	4 6
Croydon	5,309	16	416	14	5,726	10	10,531	14	159 10
Cuckfield	19,061	6	219	16	9,281	2	7,805	5	207 5

der the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act, (for Surveys, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
..	91 7	6 5	93 14	1,914 15	489 13	9,654 18	200 0	5	150 19
..	24 6	..	..	1,162 14	75 19	6,076 16	220 5	3	40 1
5 16	101 18	..	..	4,856 5	678 9	12,642 3	267 5	36	837 19
3 9	85 2	..	..	4,379 16	966 8	13,571 8	224 15	5	101 12
..	24 1	..	..	442 7	176 3	3,360 7	65 0	2	28 12
..	112 2	9 0	76 13	2,012 14	928 15	13,133 8	230 0	17	382 2
..	66 0	4 4	..	735 19	187 14	6,423 5	140 0	2	41 12
..	118 7	..	..	1,421 0	640 10	8,542 6	187 11	10	290 14
..	108 1	12 2	..	2,551 16	625 16	16,061 11	281 3	3	67 19
..	72 18	10 0	1 0	990 19	559 14	9,114 18	193 7	..	..
..	39 14	22 10	..	1,090 12	76 17	5,646 19	76 16	9	57 17
1 9	8 12	4 10	..	198 2	19 18	1,613 11	60 0	..	..
..	37 18	..	..	386 1	145 11	5,754 3	196 15	2	52 0
1 0	19 12	..	..	599 8	116 14	4,251 4	168 14	5	48 4
1 12	21 1	3 4	231 12	611 19	185 16	5,350 19	184 5	4	82 3
..	32 1	..	..	832 18	441 19	4,125 7	65 18	5	104 4
..	77 7	..	..	1,226 1	121 18	10,367 7	304 0	8	111 6
..	53 0	..	330 9	876 2	278 12	5,774 13	143 16	18	184 19
..	86 12	15 15	..	2,577 2	683 10	18,214 0	1,332 3	15	275 18
21 9	103 18	39 14	..	4,752 13	1,091 13	12,612 19	168 1	25	521 18
1 4	50 5	43 6	14 0	2,176 3	227 2	7,998 8	394 3	5	60 10
4 15	41 1	25 0	52 11	793 13	339 6	7,355 11	477 0	20	385 10
..	135 18	..	40 19	2,403 18	356 2	11,576 11	225 0	9	153 15
9 0	61 1	..	..	1,428 8	258 10	6,679 17	65 0	6	109 4
..	29 4	7 5	..	806 4	1,322 0	11,895 4	365 0	2	30 0
0 19	63 15	19 8	74 19	2,464 18	394 5	10,787 19	340 0	23	382 8
1 0	46 6	2 13	43 4	1,260 5	119 5	8,729 3	283 13	13	257 14
..	46 8	..	52 10	2,471 13	352 17	9,407 14	231 19	8	133 3
..	141 11	..	..	3,746 17	218 4	10,610 7	185 15	47	184 3
4 12	322 3	5 2	..	12,499 3	1,566 13	23,324 17	217 11	22	351 9
..	15 19	4 0	..	768 11	171 0	4,193 17	140 0	5	123 10
..	16 0	..	103 0	528 3	47 19	2,771 3	105 0	1	21 16
..	58 11	7 0	196 15	2,650 15	230 16	10,416 4	313 15	4	93 12
3 1	22 15	6 0	..	972 12	73 5	3,800 8	106 10	4	89 11
8 15	183 17	8 8	..	6,987 15	1,712 7	25,938 6	382 4	37	758 3
..	66 15	..	108 3	2,369 19	389 10	9,996 11	174 5	5	71 4
..	31 9	5 0	66 7	1,005 7	77 17	4,346 0	150 0	2	28 18
..	49 11	..	221 17	1,011 3	186 16	12,355 3	353 0	9	151 2
..	98 2	..	..	1,739 1	436 4	9,503 15	143 0	6	124 16
10 9	59 1	15 0	..	1,494 8	261 16	9,404 14	268 8	2	52 0
..	45 10	10 10	..	1,156 14	227 14	7,716 18	108 18	6	62 3
2 7	70 13	..	29 11	1,404 18	868 4	9,454 5	215 0	8	84 14
..	29 15	..	15 0	735 9	169 6	5,618 0	100 0	2	32 8
..	33 7	10 0	..	838 7	102 4	4,055 7	155 0	5	29 5
..	..	..	..	727 15	187 9	5,324 3	125 0	2	14 4
..	54 12	10 9	305 17	1,026 4	190 3	7,760 13	280 0	60	240 13
..	36 19	8 0	..	665 12	396 0	10,228 7	267 3	7	127 9
..	56 4	2 14	..	907 14	276 1	12,576 6	254 10	15	119 15
..	75 7	..	..	642 19	298 16	3,306 16	50 12	3	29 15
..	35 7	10 0	..	1,537 13	584 0	8,589 8	219 11	3	53 2
..	70 3	9 0	40 11	3,620 16	1,706 8	16,140 17	410 0	12	224 9
4 8	51 16	0 4	70 17	770 8	425 14	9,335 17	283 19	8	143 16

NAMES of UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union.)	Payments un-cination Ex-	
						Amount of Fees paid to the Vaccinators.	
D.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
Darlington	7,059 15	270 7	7,330 2	5,089 3	6 11	32 4	
Dartford	8,278 1	197 10	8,475 11	6,205 4	19 16	..	
Daventry	10,913 9	232 8	11,145 17	8,780 1	34 16	..	
Depwade	17,108 0	616 0	17,724 0	13,981 5	155 8	..	
Derby	6,952 11	189 0	7,141 11	5,078 19	..	40 18	
Devizes	14,310 3	959 5	15,269 8	11,327 9	43 2	29 1	
Dewsbury	13,501 19	1,321 12	14,823 11	10,860 3	200 4	..	
Docking	12,601 18	211 5	12,813 13	8,315 8	66 9	..	
Dolgelly	6,296 0	59 19	6,355 19	5,563 0	49 5	47 10	
Doncaster	12,739 17	231 5	12,971 2	8,611 8	154 19	..	
Dorchester	8,442 4	113 4	8,555 8	6,401 10	197 8	..	
Dore	5,422 4	3 17	5,426 1	4,448 16	23 1	..	
Dorking	5,405 2	140 7	5,545 9	5,302 13	20 13	..	
Dover	11,736 1	284 11	12,020 12	7,811 19	56 10	..	
Downham	9,149 13	169 17	9,319 10	7,546 15	18 12	..	
Driffield	5,927 4	65 14	5,992 18	5,119 14	53 5	..	
Droitwich	8,440 7	75 2	8,515 9	5,943 15	54 17	77 14	
Droxford	7,205 11	133 3	7,338 14	5,391 13	211 2	39 18	
Dudley	13,191 13	555 4	13,746 17	10,560 7	19 16	..	
Dulverton	2,718 1	47 14	2,765 15	2,214 0	20 8	..	
Dunmow	17,910 18	153 10	18,069 8	16,856 11	21 14	..	
Durham	5,581 17	182 13	5,764 10	3,677 11	33 1	5 11	
Dursley	10,681 2	81 14	10,762 16	9,320 11	118 17	..	
E.							
Easington	2,129 19	98 18	2,228 17	1,105 18	11 16	..	
Easingwold	3,748 1	97 4	3,845 5	3,121 7	34 13	..	
Eastbourne	6,457 12	48 0	6,505 12	5,395 19	21 13	26 17	
East Grinstead	6,331 6	59 18	6,391 4	6,159 17	43 11	..	
East Hampstead	2,986 11	168 8	3,154 19	2,688 7	..	..
East Retford	8,219 14	155 6	8,375 0	5,587 17	55 13	..	
Eastry	11,504 12	93 5	11,597 17	8,041 0	102 18	..	
East Stonehouse	3,090 12	1,142 7	4,232 19	2,453 0	325 10	10 6	
East Ward	5,352 3	132 1	5,484 4	3,799 13	82 18	14 6	
Eccleshall Bierlow	8,849 14	953 13	9,803 7	7,667 2	179 6	16 5	
Edmonton	25,864 10	1,392 0	27,256 10	15,069 1	351 19	..	
Elham	8,056 6	99 1	8,155 7	5,404 0	4 13	..	
Ellesmere	5,761 2	89 12	5,850 14	4,078 11	42 3	..	
Ely	9,151 10	65 9	9,216 19	7,542 3	52 12	56 13	
Epping	9,069 8	115 14	9,185 2	6,034 4	31 9	7 6	
Epsom	11,334 14	76 15	11,411 9	7,614 12	186 14	45 16	
Erpingham	14,748 14	356 9	15,105 3	10,436 4	30 13	5 17	
Eton	9,860 19	191 14	10,052 13	7,573 2	62 3	..	
Evesham	7,848 10	127 10	7,976 0	4,568 19	43 4	103 15	
F.							
Faith, St.	9,310 13	115 17	9,426 10	7,374 6	30 16	..	
Falmouth	6,013 13	1,017 7	7,031 0	5,588 5	215 6	..	
Fareham	8,093 6	76 3	8,169 9	6,315 12	32 6	..	

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	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	61 4	36 11	58 7	1,952 6	287 9	7,523 15	181 2	1	15 12
..	63 19	..	162 13	1,885 13	..	8,337 5	350 0	16	322 13
..	61 8	..	46 17	945 10	542 13	10,411 5	189 6	12	225 13
..	75 1	..	269 17	2,704 3	635 18	17,821 12	400 0	15	181 7
1 17	115 10	14 0	..	1,613 17	165 6	7,030 7	105 0	11	257 15
5 6	65 1	21 10	..	2,071 2	350 18	13,913 9	422 2	18	321 8
24 12	214 4	..	252 7	1,675 17	739 11	13,966 18	250 0	28	465 0
3 18	39 0	5 15	223 8	1,559 13	488 19	10,702 10	270 0	11	133 15
10 0	35 7	1 11	27 10	465 7	22 13	6,222 3	152 5	..	..
..	152 3	50 10	138 11	2,118 13	338 1	11,564 5	245 12	23	418 12
..	41 1	..	..	1,023 18	419 5	8,083 2	286 0	19	305 10
..	46 9	..	..	594 1	65 15	5,178 2	187 4	8	..
..	27 16	14 12	..	486 18	295 18	6,148 10	190 0	6	150 0
3 7	72 18	..	503 19	2,525 7	200 3	11,174 3	160 10	14	305 3
..	57 10	..	283 16	1,393 4	271 14	9,571 11	300 0	22	85 17
..	47 13	8 0	..	764 6	89 18	6,082 16	124 0	8	121 6
15 3	52 0	0 4	92 17	2,337 12	162 8	8,736 10	302 10	13	285 16
2 18	25 14	..	721 16	1,040 8	99 3	7,532 12	270 17	9	167 17
29 15	338 5	..	24 18	2,152 4	849 1	13,974 6	214 13	32	531 2
..	13 12	..	..	288 11	64 13	2,601 4	100 10	1	17 3
..	41 10	..	278 13	1,730 14	327 0	19,256 2	119 8	..	..
1 12	86 5	..	..	1,356 8	298 4	5,458 12	50 10	4	57 18
..	42 4	..	..	1,204 14	343 12	11,029 18	245 0	19	332 2
..	46 7	..	..	722 8	243 0	2,129 9	16 6	..	..
..	46 7	..	..	75 8	79 8	3,357 3	104 0	3	36 8
1 0	20 6	..	..	1,042 17	367 12	6,876 4	262 0	5	42 17
..	25 5	15 0	34 10	552 10	166 19	6,997 12	321 6	9	222 17
..	19 6	..	100 0	296 11	119 11	3,223 15	100 0	..	..
..	60 17	10 0	70 2	2,011 5	217 14	8,013 8	205 0	7	146 17
9 15	60 14	..	294 4	2,187 6	393 18	11,089 15	225 0	10	163 6
3 0	35 0	8 0	..	110 14	274 4	3,219 14	58 19	4	114 17
2 6	37 8	..	40 0	1,196 3	110 3	5,282 16	75 12	3	24 1
..	100 16	0 5	15 3	1,062 0	679 8	9,720 5	140 0	70	321 4
..	131 5	19 7	..	3,087 13	7,694 6	26,353 11	649 14	23	499 19
..	43 3	..	62 0	1,189 5	420 1	7,123 2	635 16	7	159 5
2 4	45 7	..	67 6	1,291 7	235 0	5,761 18	210 2	3	111 9
14 19	71 0	..	40 0	360 19	136 17	8,275 3	487 14	4	86 4
..	44 8	..	315 13	2,047 17	152 11	8,633 8	393 1	5	67 8
..	42 9	10 0	17 10	1,150 3	1,417 2	10,484 6	266 5	11	279 8
2 15	60 12	6 0	196 12	1,801 16	693 9	13,233 18	300 0	11	91 1
7 2	90 6	..	..	1,216 7	593 10	9,542 10	320 0	12	240 6
..	37 9	..	276 12	1,892 8	129 11	7,051 18	230 0	6	123 18
1 15	34 7	..	124 19	1,105 2	192 13	8,863 18	248 7	11	139 15
0 6	64 1	..	..	583 0	623 11	7,074 9	107 19	4	65 6
..	27 18	..	..	1,418 12	252 15	8,047 3	478 0	14	260 3

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union).	Payments un- cination Ex-	
						Amount of Fees Paid to the Vaccinators.	
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Faringdon	8,870 17	257 8	9,128 5	6,804 3	87 19	142 2	
Faversham	9,448 18	100 9	9,549 7	7,580 9	7 19	..	
Festiniog.	5,226 3	47 13	5,273 16	4,602 0	81 14	..	
Flegg, East and West	3,988 2	25 11	4,013 13	2,878 14	26 9	27 16	
Foleshill	4,878 7	129 9	5,007 16	3,324 5	..	..
Fordingbridge	4,675 6	54 17	4,730 3	3,821 11	38 9	..	
Forehoe	8,015 13	159 8	8,175 1	6,129 10	143 12	..	
Freebridge, Lynn	7,204 1	12 7	7,216 8	5,310 5	9 9	..	
Frome	16,824 17	240 13	17,065 10	13,630 13	139 14	..	
Fylde, The	7,768 4	220 8	7,988 12	3,662 16	68 11	..	
G.							
Gainsborough	9,713 10	120 17	9,834 7	7,490 5	272 2	119 12	
Garstang	6,164 6	184 3	6,348 9	3,805 16	..	..
Gateshead	9,834 6	283 8	10,117 14	7,650 15	82 19	..	
George, St., in the East	19,898 18	809 5	20,708 3	13,319 16	..	39 18	
George, St., the Martyr, } Southwark	16,218 5	840 15	17,059 0	13,664 17	28 0	21 15	
Germans, St.	6,621 1	121 13	6,742 14	5,769 11	4 18	..	
Glanford Brigg	10,423 8	72 14	10,496 2	7,808 17	40 7	124 19	
Glendale	5,342 9	32 5	5,374 14	4,497 1	33 17	..	
Glossop	3,018 4	142 14	3,160 18	1,335 5	24 14	7 1	
Gloucester	8,584 11	570 11	9,155 2	6,654 17	272 4	..	
Godstone	4,950 13	136 8	5,087 1	4,268 16	119 8	..	
Goole	4,267 15	122 5	4,390 0	3,486 9	30 10	..	
Grantham	9,220 9	181 13	9,402 2	6,581 3	53 13	..	
Gravesend and Milton	3,778 5	71 0	3,849 5	2,918 2	9 2	..	
Greenwich	29,445 4	892 19	30,338 3	22,018 6	309 0	..	
Guildford	4,740 18	1,061 10	15,802 8	13,138 17	106 8	110 5	
Gulteross	7,852 12	239 16	8,092 8	6,569 18	..	..
Guisborough	4,212 3	131 2	4,343 5	3,599 3	..	..
H.							
Hackney.	16,816 16	929 7	17,746 3	11,499 2	13 6	59 10	
Hailsham	11,667 9	271 7	11,938 16	10,706 14	186 6	..	
Halifax	26,241 14	1,495 6	27,737 0	16,953 2	535 2	..	
Halsted	10,964 10	93 6	11,057 16	8,981 6	6 1	..	
Haltwhistle	1,590 12	28 17	1,619 9	1,328 5	29 19	1 8	
Hambledon	7,605 16	106 18	7,712 14	6,507 11	15 5	41 0	
Hardingstone	6,158 12	41 5	6,199 17	4,982 3	..	..
Hartismere	11,245 0	569 6	11,814 6	9,296 14	18 1	..	
Hartley Wintney	5,157 6	69 3	5,226 9	4,662 11	57 9	57 3	
Haslingden	6,768 9	129 1	6,897 10	4,307 9	66 17	..	
Hastings	7,282 3	217 0	7,499 3	5,429 7	92 16	10 14	
Hatfield	2,917 12	221 1	3,138 13	1,855 10	27 6	33 14	
Havant	4,047 14	35 7	4,083 1	2,879 0	64 10	..	
Haverfordwest	11,758 1	91 5	11,849 6	9,851 2	32 13	..	
Hay	5,056 7	72 9	5,128 16	4,004 17	7 19	..	
Hayfield	3,289 10	82 15	3,372 5	1,990 9	..	..
Headington	6,470 2	99 10	6,569 12	5,352 18	90 11	..	

der the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	49 1	12 3	180 15	1,603 9	151 4	9,030 16	386 16	8	117 15
2 13	44 18	7 14	373 13	1,399 16	272 18	9,690 0	225 0	7	121 11
..	33 2	10 0	..	537 9	160 17	5,425 2	138 1	..	..
6 13	17 11	..	33 8	782 12	78 19	3,852 2	100 0	5	43 10
2 16	38 7	..	80 0	433 16	893 7	4,772 11	108 19	2	29 2
..	20 8	..	..	592 0	85 10	4,963 10	139 4	4	68 1
..	39 11	..	217 4	1,189 8	126 10	7,845 15	182 10	9	86 0
..	40 10	..	..	1,285 13	155 14	6,801 11	240 0	..	..
9 16	78 19	..	153 10	997 12	265 15	15,275 19	363 0	15	333 17
..	50 1	..	25 0	3,608 3	309 11	7,724 2	100 15	4	60 5
7 9	83 19	17 10	2 10	1,594 1	201 10	9,788 18	188 18	10	188 10
..	72 9	..	..	2,631 16	46 16	6,556 17	90 0	8	101 16
4 11	135 15	..	..	1,738 3	528 18	10,141 1	122 2	21	364 11
7 17	139 5	17 5	..	5,403 13	1,663 13	20,591 7	175 0	41	828 0
..	151 9	..	..	1,646 13	3,137 13	18,650 7	265 5	19	480 10
7 15	44 17	..	..	893 5	201 0	6,921 6	181 12	9	112 10
9 18	82 18	..	..	1,933 8	407 4	10,407 11	197 2	14	326 12
1 0	33 18	0 16	..	818 0	132 8	5,517 0	82 0	6	117 1
2 13	51 2	..	38 16	493 1	332 1	2,284 13	20 0	..	..
..	107 16	..	55 0	1,662 4	533 15	9,285 16	300 0	12	286 16
..	114 6	17 2	16 0	515 11	100 8	5,151 11	211 18	4	104 8
..	38 18	12 0	50 0	876 5	90 6	4,584 8	140 0	1	24 12
5 13	74 2	27 18	..	2,021 4	440 5	9,203 18	236 5	5	123 8
..	31 11	15 0	57 18	1,150 9	206 4	4,388 6	80 2	8	157 0
..	257 10	36 18	312 19	1,946 8	6,177 14	31,058 15	227 11	30	739 17
..	61 19	..	175 15	1,314 13	480 13	15,388 10	491 0	7	181 15
2 9	37 16	..	..	1,116 16	229 12	7,956 11	240 0	8	59 10
..	33 2	4 0	..	601 14	93 7	4,331 6	90 0	4	45 1
..	118 1	..	29 11	2,208 19	4,716 0	18,644 9	360 0	26	546 3
..	36 16	..	..	798 1	769 6	12,497 3	439 17	3	53 2
..	344 16	34 11	134 6	3,082 17	3,920 12	25,005 6	452 2	68	484 17
..	55 18	10 0	169 5	935 2	208 13	10,366 5	480 14	5	117 6
2 1	15 8	4 0	0 5	307 15	56 11	1,745 12	32 18	1	23 8
1 9	22 8	8 0	90 0	608 14	170 7	7,464 14	291 13	2	28 15
..	32 12	..	..	894 12	248 18	6,158 5	167 5	4	70 8
..	46 1	3 16	233 18	1,696 3	322 5	11,616 18	360 0	15	210 1
..	30 8	21 10	28 14	1,061 3	94 6	6,013 4	250 0	11	220 0
..	153 9	5 0	..	2,209 2	360 12	7,102 9	90 15	11	180 13
1 17	25 18	..	..	1,307 4	385 12	7,253 8	121 1	2	44 1
..	16 18	..	229 17	557 0	52 17	2,773 2	54 4	8	198 0
3 6	17 9	..	..	514 9	71 4	3,549 18	144 0	7	151 11
..	91 19	9 2	71 16	1,992 12	300 7	12,349 11	325 8	4	62 8
..	30 1	..	..	969 4	94 12	5,106 13	171 5	3	37 8
..	29 15	5 1	..	425 19	261 6	2,712 10	45 0	1	12 3
..	50 3	3 12	..	493 4	120 0	6,110 8	143 0	2	46 16

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c. of the Poor.	Amount of Money Expended in Relief, &c. of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union.)	Payments un-
						cination Ex-
						Amount of Fees Paid to the Vaccinators.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Helmsley	2,797 16	94 11	2,892 7	2,804 17	68 16	..
Helston	7,362 0	513 7	7,875 7	5,852 16	291 15	93 8
Hemel Hempsted	4,609 18	43 9	4,653 7	3,610 7	2 17	..
Hendon	13,177 0	66 6	13,243 6	8,886 16	188 6	14 6
Henley	9,645 3	134 6	9,779 9	8,334 18	23 0	..
Henstead	8,534 6	174 17	8,709 3	6,639 1	14 7	14 14
Hereford	10,617 10	243 16	10,861 6	8,380 5	100 17	147 8
Hertford	5,573 16	97 16	5,671 12	5,281 2	119 9	60 15
Hexham	9,958 14	120 12	10,079 6	8,196 7	59 12	..
Highworth and Swindon	10,044 10	138 3	10,182 13	6,262 2	72 15	..
Hinckley	7,848 14	26 14	7,875 8	6,899 19	93 2	20 4
Hitchin	9,712 19	132 17	9,845 16	9,428 2	15 16	..
Holbeach	8,332 7	106 10	8,438 17	5,417 13	11 2	5 2
*Holborn	12,235 3	267 10	12,502 13	9,758 6	16 16	2 3
Hollingborn	11,806 0	643 7	12,449 7	10,842 7	289 1	125 7
Holsworthy	3,954 3	39 19	3,994 2	3,734 8	23 13	..
Holywell	13,471 13	171 11	13,643 4	11,882 12	29 7	..
Honiton	13,571 10	68 12	13,640 2	10,250 19	247 16	..
Hoo	1,869 13	0 2	1,869 15	1,372 15	..	..
Horncastle	10,172 16	145 13	10,318 9	8,112 13	191 18	12 4
Horsham	8,301 17	154 1	8,455 18	6,929 3	16 3	..
Houghton-le-Spring	4,904 7	156 2	5,060 9	3,528 7	44 7	17 13
Howden	5,909 18	148 10	6,058 8	5,186 2	144 7	..
Hoxne	9,860 9	135 4	9,995 13	7,162 18	14 11	..
Huddersfield	21,589 3	1,745 0	23,334 3	16,587 17	731 15	..
Hungerford	14,219 8	879 13	15,099 1	10,040 16	35 8	..
Huntingdon	9,427 5	143 0	9,570 5	7,346 8	17 0	..
Hursley	1,324 16	24 10	1,349 6	1,050 2	..	..
I.						
Ipswich	14,012 13	453 18	14,466 11	10,039 8	236 6	..
Ives, St.	12,173 15	47 6	12,221 1	8,718 13	307 8	..
K.						
Keighley	8,382 11	513 1	8,895 12	6,630 10	117 11	..
Kendall	13,696 1	1,073 19	14,770 0	11,412 18	460 16	54 1
Kensington	11,077 7	1,552 15	12,630 2	25,660 14	169 5	142 8
Kettering	10,305 5	82 4	10,387 9	9,525 13	58 14	..
Keynsham	10,203 17	201 9	10,405 6	8,007 14	17 0	..
Kidderminster	13,285 4	177 6	13,462 10	8,559 15	264 13	..
Kingsbridge	11,433 1	192 4	11,625 5	9,833 5	306 8	..
Kingsclere	5,816 6	2 7	5,818 13	4,160 10	33 7	..
King's Lynn	6,448 14	477 7	6,926 1	7,180 19	46 7	3 10
King's Norton	9,054 7	40 11	9,094 18	4,187 5	29 1	..
Kingston-on-Thames	14,743 12	253 13	14,997 5	7,990 2	460 18	28 10
Kington	6,530 7	93 14	6,624 1	5,199 16	234 16	..
Knighton	4,969 14	120 8	5,090 2	3,632 12	34 16	..

* Holborn Union.—The accounts of the Parish of St. Andrew and St. George the Less not being therefore in this Return assumed to be the amount levied and here entered as

Under the Vaccination Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, and Forms, and other Incidental Expenses.					Number Maintained in Asylums	Amount Expended in their Maintenance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	31 3	4 12	..	32 0	47 14	2,989 2	120 0	4	70 0
6 7	105 6	8 0	65 12	707 19	725 17	7,857 0	144 1	6	74 11
..	40 5	..	..	459 8	80 16	4,193 13	152 5	13	228 15
..	39 5	..	..	3,560 6	508 6	13,197 5	309 0	8	163 3
..	50 2	7 10	21 1	957 9	149 8	9,543 8	355 15	9	138 16
1 5	34 12	..	48 14	1,261 6	219 15	8,233 14	200 0	14	141 15
..	108 17	7 0	..	1,502 0	517 5	10,763 12	353 15	14	282 7
..	42 2	..	135 13	716 10	453 12	6,809 3	387 7	5	64 8
..	81 16	5 5	43 15	1,432 4	187 4	10,006 3	90 8	10	141 0
4 14	44 5	10 0	453 11	1,859 18	203 10	8,910 15	220 0	24	119 11
3 15	54 5	20 0	..	921 10	148 6	8,171 1	152 0	7	137 4
5 17	60 15	..	21 0	1,238 3	126 6	10,895 19	410 1	11	254 4
8 2	60 12	20 0	196 0	2,135 16	252 5	8,106 12	205 3	10	243 9
19 11	112 8	..	..	2,168 13	328 10	12,406 7	300 0	24	439 3
14 5	29 10	..	370 13	1,067 2	106 4	12,844 9	270 0	14	283 9
..	37 9	8 19	..	402 19	85 9	4,292 17	96 1	1	21 5
..	90 6	19 17	88 9	1,382 5	770 3	14,262 19	260 0	..	..
..	58 0	..	390 0	1,116 0	632 13	12,695 8	375 0	5	146 0
..	33 1	10 6	..	284 18	47 17	1,748 17	80 0	..	..
8 6	71 13	..	5 5	1,287 7	255 11	9,944 17	220 0	5	122 0
..	20 2	..	..	411 12	345 14	7,722 14	230 0	8	50 12
2 16	49 9	5 5	..	1,059 19	254 12	4,962 8	75 0	18	77 19
3 5	45 1	30 1	..	558 13	70 1	6,037 10	137 10	7	116 6
..	48 3	10 0	595 4	1,654 4	290 6	9,775 6	302 5	21	257 3
..	346 4	..	..	2,889 15	3,167 18	23,723 9	340 0	..	..
..	65 2	..	310 0	1,744 14	178 14	12,374 14	365 0	16	303 2
9 19	72 3	6 10	15 0	1,842 16	286 12	9,596 8	441 16	..	144 17
..	8 13	5 0	25 0	267 4	20 13	1,376 12	80 0	..	..
..	77 11	20 0	141 6	2,196 9	933 14	13,644 14	240 0	18	287 7
..	65 14	14 0	..	1,303 11	168 0	10,577 6	278 0	7	130 0
..	95 13	..	621 11	1,231 8	671 1	9,367 14	103 17	15	225 5
..	105 6	..	..	2,006 14	696 15	14,736 10	401 1	9	235 12
9 7	321 3	..	..	6,486 14	34,667 18	67,457 9	700 0	80	1,479 17
..	54 7	10 1	..	753 5	125 7	10,577 7	358 9	8	153 3
2 9	64 11	..	258 2	1,312 14	383 8	10,045 18	255 16	22	504 17
..	90 18	..	..	2,983 10	833 0	12,751 16	270 7	19	347 5
..	61 17	..	21 0	903 7	301 0	11,426 17	415 13	8	65 11
..	25 4	1 12	75 0	867 1	85 10	5,248 4	198 0	2	38 8
..	52 13	10 0	..	32 14	430 15	7,756 18	170 0	9	125 10
..	79 17	12 0	12 10	4,862 18	445 13	9,629 4	174 5	12	146 13
14 15	59 14	15 0	13 7	1,582 14	2,608 0	12,773 0	295 0	18	222 6
..	37 3	..	..	829 6	136 16	6,437 17	327 12	3	83 16
..	24 3	..	40 0	948 18	67 4	4,747 13	104 2	..	..

submitted to the Auditor of the Union, the Parish having a Local Act, the total amount expended is such. The expenditure for County Rates is taken from previous year's expenditure.

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union.	Payments in
						Execution & Amount of Fees paid to the Vaccinator
L.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Lambeth	43,612 0	8,412 1	52,024 1	36,367 5	608 7	32 4
Lampeter	3,867 0	18 5	3,885 5	3,206 14	74 11	23 2
Lancaster	7,985 18	375 4	8,361 2	6,262 2	96 5	32 18
Lanchester	3,357 3	19 11	3,376 14	2,187 17	36 6	..
Langport	6,006 4	254 1	6,260 5	4,846 3	2 8	94 19
Launceston	7,517 3	43 15	7,560 18	5,521 5	60 13	..
Ledbury	5,354 6	82 2	5,436 8	4,675 5	70 0	29 9
Leek	6,777 6	198 10	6,975 16	5,737 10	92 4	6 3
Leicester	19,305 2	820 13	20,125 15	13,307 19	602 14	..
Leigh	9,511 4	171 10	9,682 14	5,552 2	117 3	20 13
Leighton Buzzard	6,798 14	72 12	6,871 6	5,914 1	7 3	..
Leominster	6,866 1	83 16	6,949 17	5,076 9	183 14	..
Lewes	4,749 3	195 7	4,944 10	4,082 8	69 12	26 11
Lewisham	8,912 16	360 13	9,273 9	5,253 18	174 7	..
Lexden and Winstree	10,525 16	32 1	10,557 17	8,590 0	149 1	..
Leyburn	3,498 16	69 4	3,568 0	3,050 9	22 0	..
Lichfield	7,635 8	230 3	7,865 11	6,171 16	177 4	136 14
Lincoln	10,095 12	594 17	10,690 9	7,904 13	83 19	15 8
Linton	9,982 12	71 1	10,053 13	9,182 12	82 7	18 8
Liskeard	11,872 10	123 4	11,995 14	10,102 0	16 7	16 16
Llandilo Fawr	6,162 5	43 5	6,205 10	5,130 17	106 17	..
Llandoverly	5,648 9	8 9	5,656 18	4,354 11	64 14	..
Llanelly	6,099 2	76 19	6,176 1	5,255 19	4 1	..
Llanfyllin	10,544 1	22 0	10,566 1	6,812 13	32 5	75 3
Llanrwst	5,866 5	1 10	5,867 15	4,955 5	50 19	..
Loddon and Clavering	8,295 18	98 3	8,394 1	5,501 14	33 13	..
London, City of	46,610 13	2,438 10	49,049 3	47,292 2	720 16	..
,, East	15,209 17	1,850 12	17,060 9	14,992 17	212 5	..
,, West	11,707 18	399 15	12,107 13	14,402 5	63 14	..
Longtown	3,415 5	122 18	3,533 3	2,663 15	20 15	6 8
Loughborough	8,409 11	444 18	8,854 9	7,298 0	106 10	34 1
Louth	12,928 3	173 13	13,101 16	10,426 5	133 17	99 19
Ludlow	9,617 9	77 17	9,695 6	7,929 5	60 17	99 3
Luton	7,514 18	268 15	7,783 13	6,540 12	45 15	..
Lutterworth	9,154 6	314 3	9,468 9	6,764 10	229 14	..
Lymington	5,689 9	169 4	5,858 13	4,257 4	10 0	..
M.						
Macclesfield	13,935 14	1,308 12	15,244 6	10,325 9	282 0	34 14
Machynlleth	6,971 6	29 13	7,000 19	5,744 19	8 4	56 8
Madeley	5,831 19	187 5	6,019 4	4,427 12	89 15	48 7
Maidstone	12,964 16	120 3	13,084 19	12,917 6	236 1	..
Maldon	14,050 6	218 4	14,268 10	9,745 9	109 8	..
Malling	11,495 15	192 18	11,688 13	9,403 11	82 4	76 11
Malsbury	10,710 19	85 14	10,796 13	6,545 4	3 3	..
Malton	7,787 9	530 6	8,317 15	6,750 10	112 12	..
Manchester	74,506 3	14,170 9	88,676 12	40,937 7	1499 17	197 3
Mansfield	9,947 9	262 10	10,209 19	7,512 0	289 1	11 14
Market Bosworth	6,758 14	59 13	6,818 7	4,928 10	130 5	..
Market Drayton	3,848 4	36 13	3,884 17	2,963 0	4 7	..
Market Harborough	9,680 1	220 19	9,901 0	7,577 14	62 8	..
Marlborough	6,387 6	47 6	6,434 12	5,076 16	14 1	..

Under the Vaccination Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act, (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Office, Forms, and other Incidental Expenses.					Number Maintained in Asylums	Amount Expended in their Maintenance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
1 8	374 9	..	1948 5	10,660 8	1,905 18	51,898 4	676 2	62	858 2
..	24 11	..	..	380 4	93 1	3,802 3	55 11	..	..
3 0	62 17	1 1	..	1,971 19	..	8,430 2	138 0	15	229 8
..	21 7	..	..	913 1	120 15	3,279 6	26 9	..	..
10 0	53 14	..	54 19	1,028 19	123 3	6,214 5	241 15	7	121 7
..	50 7	5 0	..	811 15	171 13	6,620 13	143 0	5	66 1
3 16	32 19	..	21 1	573 19	51 12	5,458 1	202 11	1	35 4
..	61 3	..	83 0	737 5	297 0	7,014 5	185 17	5	52 7
..	194 16	4 8	..	3,518 15	1,159 7	18,787 19	383 3	26	88 10
3 2	97 6	..	75 11	1,596 15	179 13	7,642 5	127 17	1	3 12
..	51 1	3 0	111 3	890 0	108 4	7,084 12	260 0	6	111 1
5 10	37 2	2 15	..	846 13	120 18	6,273 1	197 15	1	32 10
2 17	30 5	5 5	..	596 3	182 5	4,995 6	136 10	..	..
..	62 1	..	..	1,003 19	1,902 13	8,396 18	212 0	11	245 15
..	70 9	25 0	311 19	1,717 11	152 10	11,016 10	473 17	5	115 0
..	26 18	5 0	5 0	442 10	19 1	3,570 18	100 6	..	..
..	62 5	..	176 8	1,133 14	481 16	8,339 17	241 7	5	54 2
4 2	104 5	..	76 4	1,165 8	497 11	9,851 10	262 0	15	325 6
0 6	49 9	1 18	50 0	474 15	146 2	10,005 17	264 14	2	50 14
6 5	66 0	..	368 5	1,768 13	313 4	12,657 10	185 0	11	157 6
..	53 7	..	..	765 1	187 15	6,243 17	142 18	1	26 0
..	50 13	..	165 0	858 17	77 8	5,571 3	127 14	1	8 9
6 16	66 9	2 12	..	781 13	212 0	6,329 10	154 0	5	98 16
..	66 15	..	..	3,316 6	164 11	10,467 13	217 10	4	95 10
..	39 3	5 0	..	695 7	121 7	5,867 1	70 0	..	..
2 11	32 0	5 0	166 19	1,919 3	248 15	7,909 15	210 0	17	207 5
..	142 14	..	..	..	1,895 10	50,051 2	525 0	67	1518 14
4 0	132 10	..	..	..	2,686 11	18,028 3	300 0	33	781 16
..	112 6	..	..	..	589 7	15,167 12	250 0	25	599 1
..	18 9	2 2	91 14	481 19	32 9	3,317 11	60 13	1	21 0
6 17	76 11	1 14	..	1,692 9	195 17	9,411 19	151 19	13	218 2
12 18	93 19	15 0	..	1,909 9	174 1	12,865 8	267 12	13	197 14
11 9	49 8	*101 4	55 7	1,003 14	397 3	9,707 10	406 0	10	182 0
..	57 18	..	..	1,215 10	145 16	8,005 11	220 0	9	170 7
..	32 11	10 13	128 13	2,043 13	435 14	9,645 8	288 0	3	48 19
..	29 11	26 11	317 1	775 15	257 19	5,674 1	175 0	9	218 8
..	204 12	..	..	2,583 12	721 2	14,151 9	275 7	21	257 0
1 0	29 14	0 8	20 6	1,137 6	99 4	7,097 9	112 9	..	..
5 0	83 7	..	130 0	827 11	248 11	5,860 3	95 15	17	240 15
..	94 19	9 14	139 12	781 8	710 11	14,889 11	407 4	19	419 5
..	62 6	..	161 1	2,781 12	795 5	13,655 1	614 0	4	73 1
2 10	54 11	..	..	962 9	368 5	10,950 1	371 10	7	217 2
1 7	36 9	10 0	..	1,920 0	193 4	8,709 7	270 15	3	58 11
3 4	69 8	17 15	..	888 15	324 11	8,166 15	167 11	6	64 4
2 14	782 7	..	2 2	24,301 11	18,815 4	86,538 5	1052 16	82	1245 12
5 0	90 11	..	40 0	1,516 8	338 3	9,802 17	218 15	10	180 2
..	41 15	..	..	1,545 8	96 13	6,742 11	136 0	7	101 8
6 1	46 11	..	85 2	1,204 17	71 7	4,381 5	133 15	3	33 2
6 6	38 11	5 0	30 10	1,932 19	567 13	10,221 1	290 0	12	187 16
..	26 18	15 0	..	758 3	91 4	5,982 2	171 14	8	128 1

NAMES OF UNIONS.	Amount of Money levied by Assessment.		Received from all other Sources, in Aid of Poor Rate.		Total Amount of Money Received for the Relief, &c., of the Poor.		Amount of Money Expended in Relief, &c., of the Poor.		Amount of Money Expended in Law Charges, (Parochial and Union).		Payments cination
	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	Amount of Fees Paid to the Vaccinator
Martin-in-the-Fields, St.	21,494	10	588	0	22,082	10	10,630	11	29	12	10 15
Martley	7,580	17	114	12	7,695	9	5,465	12	57	10	..
Medway	11,352	2	1,628	15	12,980	17	9,497	7	165	12	13 13
Melksham	13,464	10	341	0	13,805	10	9,758	18	94	0	..
Melton Mowbray	7,822	0	178	15	8,000	15	4,806	10	49	3	..
Mere	5,083	0	24	2	5,107	2	5,051	18	14	7	..
Meriden	7,143	6	83	14	7,227	0	3,922	7	67	7	..
Merthyr Tydvil	8,699	12	202	8	8,902	0	6,533	16	108	3	17 0
Midhurst	8,831	19	22	9	8,854	8	7,399	17	52	9	..
Mildenhall	5,004	3	145	15	5,149	18	3,865	16	10	7	24 10
Milton	5,942	5	64	18	6,007	3	4,999	16	46	14	44 12
Mitford and Launditch	17,880	6	130	15	18,011	1	13,613	8	114	11	..
Monmouth	8,530	1	58	15	8,588	16	5,892	0	55	10	..
Morpeth	5,929	11	79	2	6,008	13	4,655	11	24	13	..
Mutford and Lothingland	5,980	11	95	16	6,076	7	4,041	11	7	10	..
N.											
Nantwich	13,510	5	208	3	13,718	8	10,196	8	110	7	..
Narberth	8,397	4	83	14	8,480	18	6,212	12	64	16	..
Neath	6,565	3	43	1	6,608	4	5,886	2	62	6	..
Neot's, St.	10,150	9	315	11	10,466	0	8,588	7	80	8	..
Newark	8,185	0	364	19	8,549	19	5,479	15	24	5	..
Newbury	16,201	1	303	14	16,504	15	12,990	18	238	11	35 2
Newcastle-in-Emlyn	6,933	17	102	5	7,041	2	4,402	16	83	0	..
Newcastle-under-Lyne	5,724	18	208	17	5,933	15	4,890	5	24	18	34 11
Newcastle-upon-Tyne	20,176	1	974	11	21,150	12	16,991	17	120	2	..
Newent	6,186	5	130	16	6,317	1	4,476	16	10	6	..
New Forest	7,604	1	108	10	7,712	11	6,252	10	..	..	..
Newhaven	3,197	14	56	15	3,254	9	2,216	17	0	19	..
Newmarket	16,227	5	226	5	16,453	10	14,310	17	153	17	121 19
Newport (Monmouth)	12,997	16	224	4	13,222	0	7,825	16	64	7	..
Newport (Salop)	2,364	15	35	17	2,400	12	1,347	8	135	11	..
Newport Pagnell	12,015	4	45	15	12,060	19	8,871	13	80	19	..
Newton Abbot	18,452	7	167	9	18,619	16	15,061	11	305	3	..
Newton and Llanidloes	17,432	4	103	11	17,535	15	12,769	19	33	6	..
Northallerton	4,561	3	148	10	4,709	13	4,106	3	162	19	10 6
Northampton	8,953	3	159	7	9,112	10	6,028	4	137	9	16 8
North Aylesford	7,610	18	132	6	7,743	4	5,761	17	12	7	20 6
Northleach	6,473	4	12	3	6,485	7	4,176	15	63	18	..
Northwich	11,150	6	272	5	11,422	11	8,361	0	138	7	..
Northwichford	10,206	4	127	5	10,333	9	6,735	16	295	1	..
Nottingham	21,225	1	824	18	22,049	19	15,385	18	114	16	43 7
Nuneaton	9,825	0	1,168	2	10,993	2	6,642	6	64	7	..
O.											
Oakham	5,099	7	239	3	5,338	10	4,001	8	55	3	117 16
Okehampton	8,182	19	73	17	8,256	16	6,983	6	154	19	..
Olave, St.	10,628	1	912	5	11,540	6	5,484	15	157	11	..

the Vac- ation Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
3 6	78 4	..	..	3,514 12	7,514 7	21,781 7	300 0	55	1138 16
..	46 4	12 10	..	1,657 7	216 11	7,455 14	210 0	3	66 0
..	110 11	..	80 4	1,999 16	760 6	12,627 9	127 0	9	150 3
..	55 12	..	..	878 5	598 1	11,384 16	203 18	19	222 6
5 18	59 1	..	..	3,262 5	187 7	8,370 4	204 11	4	76 1
..	20 3	..	156 0	756 11	62 6	6,061 5	170 0	2	41 1
4 1	29 8	10 12	24 0	3,054 12	206 1	7,318 8	198 3	7	172 13
..	196 6	4 1	..	882 9	361 8	8,103 3	140 0	6	60 10
..	32 4	25 0	50 0	422 0	690 18	8,672 8	350 0	3	70 8
0 5	29 0	12 14	36 16	678 6	129 11	4,787 5	215 3	7	111 19
4 9	25 5	7 8	339 13	728 12	164 5	6,360 14	163 1	6	121 2
..	84 16	..	..	2,681 7	1,243 6	17,737 8	428 0	14	160 0
0 5	63 7	..	..	2,410 4	194 19	8,616 5	209 18	14	342 0
9 12	34 0	5 1	..	982 6	510 10	6,221 13	186 8	8	128 3
..	74 4	..	..	1,198 7	241 6	5,562 18	118 0	7	108 7
..	100 6	41 4	81 18	2,480 15	201 6	13,212 4	307 2	15	213 0
1 10	59 19	..	115 15	1,129 8	303 14	7,887 14	150 0	2	40 0
2 14	104 10	..	..	914 14	74 0	7,044 6	175 0	3	70 4
..	56 10	..	..	1,312 3	157 11	10,194 19	342 3	4	101 7
5 15	84 11	10 0	..	2,193 18	743 2	8,541 6	281 6	6	194 14
0 10	51 13	35 0	172 11	1,275 15	218 12	15,018 12	390 5	19	388 10
..	53 19	..	..	702 7	1,276 12	6,518 14	150 0	..	..
3 2	69 13	..	..	508 0	202 18	5,733 7	91 17	10	133 4
..	264 16	13 12	..	76 5	1,454 8	18,921 0	260 0	62	971 12
..	35 1	34 18	45 3	1,445 8	156 0	6,203 12	155 0	3	42 17
..	37 3	12 0	..	822 17	137 8	7,261 18	263 15	14	311 14
..	13 14	1 19	64 10	478 17	134 19	2,911 15	125 0	..	..
..	75 5	..	..	1,100 1	347 3	16,109 2	367 1	2	33 17
..	97 18	..	..	4,180 4	375 17	12,544 2	195 0	11	190 16
2 1	..	..	25 0	359 12	93 13	1,963 5	142 11	5	67 4
..	78 14	5 0	40 5	1,758 4	508 1	11,342 16	219 18	6	96 8
..	116 1	6 0	141 10	1,285 17	840 5	17,756 7	329 13	10	222 8
5 5	84 6	5 0	..	3,486 0	212 16	16,596 12	302 10	2	52 0
..	35 1	..	..	469 7	89 7	4,873 3	113 7	7	84 12
3 10	85 13	20 9	..	2,262 13	584 6	9,138 12	139 6	11	229 12
1 14	45 7	0 12	204 0	1,278 7	505 4	7,829 14	220 0	8	176 16
..	27 14	..	151 15	1,652 3	56 13	6,128 18	180 0	5	72 14
..	95 12	..	..	1,634 6	644 6	10,873 11	265 0	5	48 19
..	..	..	..	431 6	521 0	7,983 3	100 0	..	..
..	189 15	..	..	6,250 0	149 9	22,133 5	420 2	40	971 13
..	40 3	..	5 5	766 8	2,402 16	9,921 5	141 15	3	67 12
..	34 8	5 16	..	681 6	255 14	5,151 11	135 0	7	174 13
5 13	61 2	..	..	666 18	314 19	8,186 17	140 4	5	119 13
5 10	103 15	..	120 0	1,511 16	868 5	8,251 12	120 0	23	448 2

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union).	Payments in execution Expenses Amount of Fees Paid to the Vaccinators.
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Oldham	13,592 17	2,371 14	15,964 11	9,331 4	317 1	..
Ongar	6,588 13	79 3	6,667 16	5,201 5	38 6	9 14
Ormskirk	9,703 4	177 3	9,880 7	5,628 4	54 11	..
Orsett	6,812 14	37 5	6,849 19	5,178 9	93 9	1 14
Oundle	7,198 8	307 2	7,505 10	5,992 12	122 13	86 12
P.						
Pateley Bridge	3,349 14	110 10	3,460 4	2,855 15	34 7	43 0
Pattingham	4,080 13	255 0	4,335 13	3,325 4	2 10	..
Pembroke	7,550 18	130 18	7,681 16	5,772 19	8 2	..
Penkridge	4,835 15	86 9	4,922 4	3,262 7	39 15	74 0
Penrith	7,049 5	254 19	7,304 4	5,578 1	59 19	..
Penzance	8,061 10	410 14	8,472 4	7,495 19	268 13	10 12
Pershore	7,269 16	190 5	7,460 1	4,064 9	1100 11	26 4
Peterborough	9,649 17	438 11	10,088 8	7,664 10	86 0	116 2
Petersfield	5,127 5	19 14	5,146 19	4,073 2	..	..
Petworth	6,366 16	207 0	6,573 16	5,728 12	39 19	..
Pewsey	10,397 7	32 18	10,430 5	6,372 12	1 18	81 7
Pickering	2,877 2	52 14	2,929 16	3,044 15	69 4	..
Plomesgate	13,196 3	547 8	13,743 11	10,743 12	11 19	89 4
Plympton, St. Mary	9,449 18	109 18	9,559 16	8,179 11	19 7	49 10
Pocklington	5,973 13	456 19	6,430 12	5,365 15	120 6	..
Pont-y-pool	4,574 3	64 10	4,638 13	3,314 16	..	..
Poole (Dorset)	6,446 15	197 15	6,644 10	4,856 13	260 10	..
Poplar	15,975 14	2,189 8	18,165 2	9,912 8	37 3	..
Portsea, Island	20,101 2	231 4	20,332 6	17,679 0	65 4	..
Potterspury	4,070 17	37 12	4,108 9	3,739 19	14 12	..
Prescot	12,555 8	317 8	12,872 16	7,781 13	65 9	..
Presteigne	1,706 6	7 17	1,714 3	1,209 7	64 9	15 7
Preston	19,820 16	880 6	20,701 2	13,303 18	451 15	64
Pwllhe	8,508 0	10 2	8,518 2	5,581 17	219 10	..
R.						
Radford	4,621 11	170 9	4,792 0	3,197 17	104 9	24 11
Reading	7,305 1	334 5	7,639 6	5,326 9	101 13	14 6
Redruth	10,020 12	357 13	10,378 5	8,421 18	61 11	50 19
Reeth	2,616 19	154 1	2,771 0	2,399 10	80 11	..
Reigate	6,415 13	81 0	6,496 13	6,617 0	10 0	22 13
Rhayader	3,451 17	17 4	3,469 1	2,633 2	83 11	..
Richmond (Surrey)	6,161 0	937 7	7,098 7	4,894 12	187 4	24 9
Richmond (York)	4,258 3	114 11	4,372 14	3,677 14	102 6	1 1
Ringwood	3,216 12	122 18	3,339 10	2,609 7	12 14	87 18
Risbridge	11,297 8	270 15	11,568 3	9,580 11	87 3	..
Rochdale	15,673 8	870 6	16,543 14	8,476 14	136 11	..
Rochford	8,648 6	171 19	8,820 5	5,839 18	122 9	..
Romford	14,051 10	145 9	14,196 19	11,641 14	14 7	30 3

for the Vac- ation Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
..	225 18	0 17	..	3,552 15	2,115 5	15,543 0	190 2	11	196 14
..	35 16	0 2	93 10	1,356 5	202 0	6,943 17	404 7	..	..
..	114 14	5 0	..	4,653 4	247 3	10,702 16	215 4	11	113 11
..	30 2	..	161 8	1,181 14	138 3	6,784 19	308 16	3	67 8
..	41 6	..	..	1,323 2	487 15	8,054 0	..	12	237 3
..	28 16	..	..	455 12	154 2	3,571 12	58 1	3	51 15
4 0	24 0	..	40 0	583 15	173 19	4,153 8	120 0	7	147 0
6 13	76 10	..	..	1,135 8	335 15	7,335 7	205 0	7	134 0
..	46 14	10 0	212 7	1,046 4	75 19	4,767 6	180 0	12	127 15
4 4	52 3	..	..	1,434 18	202 8	7,331 13	155 0	3	62 8
6 12	151 15	0 2	..	618 16	588 6	9,140 15	129 14	25	385 5
1 14	47 12	..	200 6	1,702 1	68 6	7,211 3	282 6	4	72 13
..	77 2	35 7	..	1,579 11	406 15	9,965 7	161 16	25	152 13
..	22 17	10 0	..	947 6	70 1	5,123 6	148 0	1	21 4
..	27 8	6 10	32 6	251 6	295 16	6,381 17	180 0	3	65 0
3 3	36 1	15 0	76 10	1,481 4	90 2	8,157 17	181 3	14	245 1
..	40 10	18 1	..	3 12	72 6	3,248 8	..	1	15 10
8 13	69 10	1 9	450 9	2,548 10	194 2	14,117 8	380 0	99	419 12
..	46 16	12 0	22 0	985 2	330 5	9,644 11	275 15	8	218 8
..	39 9	12 18	..	449 9	285 5	6,273 2	161 11	12	165 19
..	79 4	..	87 0	2,178 11	190 3	5,849 14	135 0	7	98 12
..	38 9	..	60 15	885 3	325 12	6,427 2	160 0	11	112 17
..	103 2	..	..	2,284 0	5,341 3	17,677 16	300 0	32	475 7
7 8	156 0	35 5	..	2,630 7	84 5	20,657 9	234 16	26	548 11
..	32 2	11 14	..	482 2	123 11	4,404 0	109 10	4	89 2
..	153 11	24 0	..	4,507 0	538 2	13,069 15	210 0	10	149 6
..	9 12	4 0	20 0	309 12	11 14	1,644 1	45 0	..	..
2 16	294 17	28 10	48 16	5,429 17	1,275 3	20,899 18	291 0	15	151 17
..	58 4	60 12	..	1,455 12	402 6	7,778 1	259 0	..	..
3 1	89 3	18 15	7 8	762 16	272 3	4,480 3	78 9	6	88 3
7 8	68 1	34 19	..	1,754 15	215 19	7,523 10	170 0	5	122 2
..	150 1	..	..	355 10	1,097 12	10,137 11	137 4	9	129 16
..	15 7	..	..	172 10	215 0	2,882 18	42 4	..	..
4 19	63 8	..	46 1	762 5	153 3	7,679 9	270 0	5	117 0
3 0	15 2	..	..	736 1	46 2	3,516 18	50 0	1	7 0
6 7	33 17	19 19	53 7	902 15	1,678 2	7,800 12	155 0	10	211 4
..	36 14	32 5	74 15	533 9	60 1	4,518 5	128 7	13	247 2
2 13	13 18	5 6	..	616 7	42 7	3,390 10	156 5	5	88 1
16 4	57 18	10 0	95 8	1,002 13	201 16	11,051 13	270 0	2	26 0
..	240 9	31 3	38 9	5,103 11	1,988 17	16,015 14	134 11	17	456 13
..	40 13	..	715 19	1,524 16	333 15	8,577 10	250 8	5	63 18
9 7	73 6	..	205 9	2,365 6	412 13	14,752 5	456 5	9	127 14

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union.)	Payments in cination Ex
						Amount of Fees Paid to the Vaccinators
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Romney Marsh	3,748 3	127 4	3,875 7	3,015 10	47 8	..
Romsey	5,695 3	45 2	5,740 5	4,386 0	53 14	34 12
Ross	7,113 5	24 12	7,137 17	5,943 2	165 11	41 18
Rothbury	4,114 17	86 1	4,200 18	3,148 9	14 4	..
Rotherham	11,426 14	210 19	11,637 13	7,511 5	131 8	26 1
Rotherhithe	8,136 0	414 4	8,550 4	4,625 4	30 0	..
Royston	7,355 15	421 15	7,777 10	7,469 0	..	..
Rugby	9,372 3	433 7	9,810 10	5,682 7	144 3	129 4
Runcorn	8,063 19	321 12	8,385 11	5,951 13	62 19	..
Ruthin	10,656 11	61 13	10,718 4	8,741 9	13 12	19 16
Rye	9,024 5	128 12	9,152 17	8,169 2	110 7	21 5
S.						
Saffron Walden	13,070 13	271 11	13,342 4	10,810 17	29 4	..
Salford	11,859 10	1,843 4	13,702 14	8,535 7	96 10	56 16
Samond	4,958 0	22 0	4,980 0	3,571 18	13 2	3 1
Saviour's, St.	20,903 10	3,407 3	24,310 13	12,052 7	352 13	24 7
Scarborough	4,644 12	160 7	4,804 19	4,763 2	132 19	..
Sculcoates	10,770 6	945 13	11,715 19	8,980 6	6 1	..
Sedburgh	1,975 3	125 15	2,100 18	1,544 11	14 10	..
Sedgefield	2,619 18	46 19	2,666 17	1,612 6	6 1	..
Seisdon	3,388 3	54 6	3,442 9	1,953 18	..	50 14
Selby	6,073 18	226 2	6,300 0	4,724 17	89 12	..
Settle	7,462 0	205 13	7,667 13	5,541 8	1 2	82 9
Sevenoaks	9,189 11	88 14	9,278 5	8,225 4	29 5	30 15
Shaftesbury	7,999 11	117 12	8,117 3	6,622 13	46 2	..
Shardlow	10,065 17	96 8	10,162 5	6,487 8	1 1	..
Sheffield	26,172 3	2,423 5	28,595 8	21,466 12	167 6	45 4
Sheppey, Isle of	4,255 1	122 11	4,377 12	3,416 7	8 17	42 7
Shepton Mallet	12,160 10	240 17	12,401 7	10,836 4	173 10	13 15
Sherborne	8,438 10	53 0	8,491 10	5,894 1	500 11	..
Shiffnal	5,976 17	76 6	6,053 3	3,301 8	7 19	..
Shipston-on-Stour	10,953 19	52 0	11,005 19	8,865 1	35 4	..
Skipton	11,651 3	463 19	12,115 2	8,542 1	145 9	..
Skirlaugh	5,333 19	178 2	5,512 1	4,348 2	33 5	..
Sleaford	7,572 0	123 18	7,695 18	6,044 1	36 17	3 19
Solihull	6,014 14	26 17	6,041 11	3,416 2	22 4	..
Southam	5,360 15	219 10	5,580 5	3,337 4	121 6	103 1
South Molton	10,218 9	82 12	10,301 1	8,328 11	85 3	..
South Shields	8,754 10	49 7	8,803 17	6,759 18	20 0	27 16
South Stoneham	4,735 12	125 7	4,860 19	3,435 1	53 14	..
Southwell	8,536 11	151 7	8,687 18	5,171 5	84 14	44 9
Spalding	9,530 0	140 16	9,670 16	5,615 17	18 9	..
Spilsby	12,335 13	342 12	12,678 5	9,402 7	411 10	..
Stafford	7,148 15	41 0	7,189 15	4,201 0	96 1	60 18
Staines	8,811 1	275 16	9,086 17	6,043 13	103 8	..
Stamford	6,908 2	107 10	7,015 12	5,146 10	19 14	75 19
Stepney	33,610 15	1,830 17	35,441 12	21,309 10	106 0	..
Steyning	5,677 14	185 1	5,862 15	4,903 11	136 15	..
Stockbridge	4,446 12	37 0	4,483 12	3,394 9	83 7	..

der the Vac- tension Act.		Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.							Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
2 10	20 13	..	..	435 19	265 14	3,737 14	219 5	..	..	..
..	37 13	4 0	67 6	902 19	245 15	5,731 19	208 8	..	4	67 12
..	42 3	4 12	134 13	683 5	257 14	7,272 18	261 17	4	4	79 11
..	12 0	0 7	..	655 10	69 7	3,899 17	31 18	3	3	68 14
..	92 17	10 0	..	1,491 10	278 15	9,541 16	165 0	13	13	130 19
..	46 18	21 0	8 1	2,056 18	1,547 9	8,335 10	134 0	17	17	360 14
..	58 12	..	..	665 2	193 17	8,386 11	253 14	4	4	112 10
..	55 18	..	100 19	3,561 0	616 15	10,290 6	239 0	7	7	160 14
..	76 6	..	..	1,692 15	558 10	8,342 3	177 12	14	14	123 11
1 17	49 17	4 0	91 19	1,347 3	263 19	10,533 12	170 0	..	..	..
7 10	35 11	..	..	760 2	633 1	9,736 18	212 7	9	9	168 9
4 5	60 18	34 14	318 7	1,525 5	395 15	13,179 6	372 7	4	4	57 18
4 10	248 17	..	..	4,063 5	1,521 5	14,526 10	173 6	22	22	313 3
1 5	33 12	..	124 7	1,345 9	53 5	5,146 9	275 0	4	4	69 15
..	120 4	40 0	..	6,307 1	2,941 0	21,837 12	200 0	14	14	285 18
..	64 12	..	..	66 12	44 10	5,071 15	130 0	6	6	87 2
..	135 6	..	..	866 17	558 1	10,546 11	205 10	18	18	353 16
..	17 10	..	..	405 1	60 7	2,041 19	..	..	..	..
0 10	16 1	..	22 7	738 3	60 15	2,506 3	44 7	9	9	89 5
3 10	35 12	..	150 9	771 15	548 11	3,514 9	112 0	10	10	135 6
..	42 3	..	130 0	753 11	362 18	6,103 1	100 0	2	2	..
..	46 11	..	46 3	1,741 6	111 14	7,570 13	190 11	13	13	122 5
..	69 15	..	13 4	933 14	316 10	9,638 7	350 0	13	13	305 13
..	33 8	11 0	145 0	561 11	298 11	7,718 5	210 0	11	11	166 16
5 10	101 0	..	..	2,801 8	708 8	10,104 15	207 1	4	4	66 5
..	331 0	..	130 15	3,049 2	4,865 7	30,055 6	334 3	22	22	294 7
..	35 5	15 15	..	571 0	200 13	4,290 4	170 0	3	3	52 17
5 0	52 3	..	..	969 6	211 10	12,261 8	412 17	12	12	179 8
..	41 17	..	..	723 12	166 2	7,326 3	240 0	12	12	192 5
..	37 15	22 11	200 0	1,277 1	82 5	4,928 19	122 15	8	8	123 1
..	54 3	2 9	60 0	2,071 18	247 17	11,336 12	330 0	12	12	217 16
..	93 1	15 0	199 12	2,035 1	878 4	11,908 8	187 3	10	10	112 14
..	32 18	..	11 0	447 9	47 1	4,919 15	159 15	3	3	79 16
..	70 3	..	81 11	1,130 15	142 2	7,509 8	191 0	4	4	115 13
..	30 9	..	..	2,271 17	172 13	5,913 5	92 0	3	3	85 16
..	27 1	..	..	1,278 18	582 16	5,450 6	122 2	..	..	..
..	52 8	..	..	1,005 4	206 4	9,677 10	540 13	6	6	151 4
..	28 3	17 0	..	1,050 8	239 11	8,142 16	90 10	10	10	208 0
..	28 11	15 0	127 16	833 16	228 14	4,722 12	176 7	7	7	152 2
5 18	61 1	1 2	..	2,244 1	741 11	8,354 1	212 0	13	13	346 12
8 5	68 7	15 6	..	1,884 9	273 2	7,883 15	234 10	2	2	53 0
1 4	83 2	14 0	..	1,929 4	992 17	12,834 4	337 3	4	4	109 5
..	61 0	..	38 14	1,042 2	147 19	5,647 14	164 9	10	10	101 11
6 10	31 7	15 8	164 12	2,400 10	467 5	9,232 13	210 0	5	5	99 1
2 12	51 12	20 0	..	1,593 6	245 5	7,154 18	190 0	4	4	113 16
..	273 17	29 19	..	8,095 3	6,915 10	36,729 19	1637 17	76	76	1151 17
..	40 1	..	..	729 16	307 18	6,118 1	182 0	11	11	75 8
..	12 19	..	..	962 7	263 15	4,716 17	168 0	..	..	..

NAMES OF UNIONS.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union).	Payments un- cination Ex-	
						Amount of Fees Paid to the Vaccinators.	
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
Stockport	15,465 1	2,788 9	18,253 10	12,909 18	231 5	10 2	
Stockton	8,035 5	301 6	8,336 11	5,111 0	34 8	..	
Stokesley	4,130 18	127 13	4,258 11	3,442 6	152 1	8 6	
Stoke-upon-Trent	8,604 11	290 18	8,895 9	7,922 18	417 2	29 1	
Stone	7,960 2	40 9	8,000 11	5,927 6	143 7	40 3	
Stourbridge	11,337 2	126 5	11,463 7	6,576 4	219 15	56 2	
Stow	9,395 0	86 8	9,481 8	7,512 17	..	..
Stow-on-the-Wold	5,264 8	38 9	5,302 17	3,551 6	54 15	..	
Strand	22,019 14	656 16	22,676 10	14,773 7	..	14 7	
Stratford-on-Avon	10,467 8	53 11	10,520 19	7,126 18	117 19	..	
Stratton	4,031 18	41 8	4,073 6	3,499 3	19 18	..	
Stroud	18,086 1	154 4	18,240 5	14,084 18	102 1	..	
Sturminster	6,197 11	103 10	6,301 1	5,130 7	..	..
Sudbury	19,201 7	462 0	19,663 7	15,677 4	18 2	..	
Sunderland	16,080 13	905 10	16,986 3	12,347 6	449 17	6 8	
Swaffham	10,032 19	3 17	10,036 16	7,676 1	22 19	41 18	
Swansea	8,738 11	111 0	8,849 11	7,037 4	24 8	65 9	
T.							
Tamworth	7,411 15	90 11	7,502 6	4,573 3	54 2	29 2	
Taunton	13,630 1	189 13	13,819 14	12,095 11	134 13	64 7	
Tavistock	9,983 18	212 14	10,196 12	8,176 19	129 14	..	
Teesdale	7,429 14	368 4	7,797 18	5,177 0	110 3	20 3	
Tenbury	3,728 18	83 12	3,812 10	2,543 2	15 12	59 8	
Tending	15,868 2	164 19	16,033 1	11,828 11	..	..
Tenterden	8,181 18	156 2	8,338 0	6,284 18	14 17	20 4	
Tetbury	2,652 7	55 11	2,707 18	1,802 13	24 12	..	
Tewkesbury	7,629 6	79 15	7,709 1	4,992 15	102 2	67 19	
Thakeham	4,495 11	7 4	4,502 15	3,849 11	44 12	26 11	
Thame	13,441 8	80 8	13,521 16	12,244 2	37 0	..	
Thanet, Isle of	12,106 9	123 8	12,229 17	7,781 3	57 5	..	
Thetford	8,840 2	297 11	9,137 13	6,509 3	..	..
Thingoe	11,757 10	102 14	11,860 4	9,977 15	29 14	..	
Thirsk	3,884 15	160 7	4,045 2	3,350 13	106 1	2 16	
Thomas, St.	20,810 7	192 4	21,002 11	19,048 6	295 17	..	
Thornbury	8,459 15	338 12	8,798 7	5,938 17	47 12	37 16	
Thorne	6,742 1	111 14	6,853 15	4,959 15	294 12	..	
Thrapstone	8,791 15	105 8	8,897 3	7,537 7	368 19	..	
Ticehurst	7,393 18	82 1	7,475 19	6,645 11	75 15	..	
Tisbury	7,167 12	164 9	7,332 1	5,804 13	..	..
Tiverton	18,563 2	290 18	18,854 0	16,167 1	253 2	..	
Todmorden	6,291 5	593 4	6,884 9	5,028 19	171 17	..	
Tonbridge	13,230 18	25 5	13,256 3	9,089 15	17 17	80 14	
Torrington	8,516 18	28 17	8,545 15	7,192 10	54 12	..	
Totnes	15,762 16	156 12	15,919 8	13,674 12	211 3	..	
Towcester	7,591 1	119 12	7,710 13	5,519 0	10 9	..	
Tregaron	3,026 13	8 19	3,035 12	2,244 18	8 0	..	
Truro	13,793 5	197 16	13,991 1	10,209 10	229 0	..	
Tunstead and Happing	8,095 17	19 8	8,115 5	5,963 7	27 1	..	
Tynemouth	14,073 8	355 16	14,429 4	10,520 11	75 15	61 13	

Under the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
19 12	307 16	20 0	105 9	3,880 6	1,204 6	18,688 14	225 0	32	376 6
..	110 18	..	..	2,148 0	448 16	7,853 2	184 10	14	249 6
2 2	28 3	..	..	444 19	207 4	4,285 1	76 10	1	22 2
..	182 8	..	..	1,188 16	499 2	10,239 7	155 17	11	149 11
3 10	50 11	..	..	1,247 5	347 3	7,759 5	163 3	13	143 10
1 16	180 8	..	..	1,436 3	438 7	8,908 15	233 0	8	42 14
..	58 9	20 0	..	1,281 3	249 9	9,121 18	359 0	14	219 1
..	25 0	..	60 0	1,308 1	57 10	5,056 12	158 8	4	94 1
10 10	112 16	..	..	8,130 17	618 2	23,639 19	367 10	53	1070 5
..	46 16	5 0	..	2,293 19	726 12	10,317 4	228 14	15	235 5
..	28 11	..	..	684 0	101 8	4,333 0	102 7	1	14 6
6 14	110 11	..	64 15	2,199 7	479 0	17,047 6	342 10	19	417 8
..	..	..	..	698 4	154 11	5,983 2	200 0	5	113 15
..	89 17	15 0	151 6	2,055 14	369 2	18,376 5	705 15	15	258 5
..	210 12	7 7	..	2,786 14	982 15	16,790 19	175 0	22	316 4
1 15	36 15	5 0	141 0	1,324 6	256 14	9,506 8	252 0	3	32 15
..	96 1	20 0	..	978 3	531 0	8,752 5	140 0	6	135 13
8 6	38 13	10 0	..	2,365 14	292 2	7,371 2	255 13	8	140 8
8 18	93 18	2 2	..	1,573 5	232 16	14,205 10	484 2	21	358 10
2 0	70 11	..	..	957 16	453 16	9,790 16	212 8	10	265 15
2 12	71 8	10 9	299 18	1,346 18	134 6	7,172 17	162 11	5	83 18
..	18 5	..	..	862 8	60 19	3,559 14	144 15	1	31 5
..	79 0	25 0	414 14	2,101 0	278 4	14,726 9	662 15	5	122 16
..	36 3	..	190 18	964 7	217 8	7,728 15	250 0	4	104 0
..	17 3	6 4	109 14	795 9	56 15	2,812 10	102 16	4	69 4
1 4	48 2	5 0	46 11	2,444 0	140 4	7,847 17	253 1	16	321 14
5 0	17 18	20 1	..	274 7	176 0	4,414 0	128 0	2	38 15
8 17	47 8	..	197 11	1,152 7	228 3	13,915 8	311 3	7	121 11
6 4	74 11	..	..	2,113 2	353 7	10,385 12	214 9	11	220 8
5 10	51 18	20 17	..	1,603 19	511 2	8,702 9	270 0	7	81 8
..	49 19	..	231 17	1,369 8	160 1	11,818 14	409 10	9	139 19
6 6	39 7	..	10 0	446 12	95 10	4,057 5	104 0	4	71 1
5 11	130 9	3 15	103 9	1,974 17	809 2	22,371 6	584 19	16	457 12
10 9	46 1	..	48 0	2,193 6	522 7	8,844 8	193 15	7	96 3
2 0	49 9	8 0	140 0	1,078 11	219 9	6,751 16	117 10	3	38 13
4 15	37 19	15 0	46 0	820 10	200 13	9,031 3	256 15	6	153 17
..	39 6	..	110 5	697 14	401 7	7,969 18	275 18	1	23 8
..	26 16	..	..	1,096 14	218 11	7,146 14	194 10	..	157 12
..	78 13	..	..	1,514 12	538 18	18,552 6	409 6	14	288 14
..	100 4	2 10	119 2	995 17	292 13	6,711 2	54 16	13	194 12
..	65 1	..	..	829 6	367 16	10,450 9	608 10	9	199 18
10 0	56 4	..	25 6	656 17	240 12	8,236 7	157 9	2	54 12
..	93 0	..	..	1,224 12	495 5	15,698 12	262 4	30	72 16
..	103 19	..	..	843 18	186 6	6,663 12	250 0	5	104 2
..	26 17	..	..	417 6	103 2	2,800 3	13 2	..	..
..	123 6	..	3 16	1,156 17	595 8	12,317 17	346 14	20	271 9
..	43 12	..	101 7	1,647 8	116 18	7,899 13	675 3	17	184 10
4 0	171 5	11 2	45 0	1,341 3	733 13	12,964 2	242 13	29	506 3

NAMES OF UNIONS.	Amount of Money levied by Assessment.		Received from all other Sources, in Aid of Poor Rate.		Total Amount of Money Received for the Relief &c., of the Poor.		Amount of Money Expended in Relief, &c., of the Poor.		Amount of Money Expended in Law Charges, (Parochial and Union.)		Payments un- cination Ex - Amount of Fees Paid to the Vaccinators.	
	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.
U.												
Uckfield	9,476	13	189	10	9,666	3	8,244	1	0	17	67	14
Ulverstone	11,099	6	794	9	11,893	15	7,877	6	101	0	54	14
Uppingham	5,454	7	169	18	5,624	5	4,190	14	36	16	33	1
Upton-on-Severn	7,285	7	199	6	7,484	13	4,748	18	72	17	..	..
Uttoxeter	5,189	5	223	16	5,413	1	3,252	4	318	14	53	7
Uxbridge	9,097	16	114	16	9,212	12	5,873	9	33	18	..	..
W.												
Wakefield	14,462	5	1,777	3	16,239	8	12,260	7	709	8	47	19
Wallingford	9,171	13	53	4	9,224	17	8,350	16	220	7	..	..
Walsall	7,675	16	159	0	7,834	16	6,261	8	23	16	73	6
Walsingham	17,228	2	984	10	18,212	12	12,311	8	113	5	..	..
Wandsworth and Clapham	16,633	5	239	6	16,872	11	14,080	14	17	12	..	..
Wangford	7,823	12	101	16	7,925	8	5,412	13	34	10	..	..
Wantage	12,251	0	271	13	12,522	13	8,825	15	72	8	62	2
Ware	8,907	8	111	16	9,019	4	7,937	18	52	7	..	..
Wareham and Purbeck	10,854	3	117	14	10,971	17	8,691	19	127	9	..	..
Warminster	13,458	12	268	5	13,726	17	11,130	15	253	4	58	9
Warrington	11,110	0	1,243	17	12,353	17	7,638	17	145	12	..	..
Warwick	17,505	15	1,278	14	18,784	9	12,519	17	257	8	..	..
Watford	7,041	0	44	8	7,085	8	5,485	15	193	13	..	..
Wayland	7,446	18	147	2	7,594	0	5,656	10	5	3	..	..
Weardale	4,313	12	168	3	4,481	15	3,667	9	90	18	..	..
Wellingborough	8,957	10	31	18	8,989	8	7,940	13	7	16	..	..
Wellington (Salop)	5,707	5	213	7	5,920	12	4,349	4	105	5	..	..
Wellington (Somerset)	14,188	6	155	15	14,344	1	11,474	3	153	10	..	..
Wells	9,415	14	138	7	9,554	1	6,373	19	62	16	30	4
Welwyn	979	9	107	0	1,086	9	890	5	..	..	12	3
Wem	3,847	16	137	3	3,984	19	3,168	16	4	8	16	6
Weobly	3,891	7	34	13	3,926	0	3,181	10	67	9	11	6
Westbourne	3,975	8	31	4	4,006	12	3,111	4	..	..	14	0
West Bromwich	9,457	14	171	8	9,629	2	7,805	4	179	10	75	1
Westbury-on-Severn	4,192	9	58	16	4,251	5	3,197	2	..	..	..	..
Westbury & Whorwellsdown	9,991	15	71	0	10,062	15	7,637	12	39	4	69	7
West Derby	13,868	13	1,048	8	14,917	1	6,023	16	0	3	..	..
West Firle	2,620	6	9	18	2,630	4	2,462	8	..	..	..	..
West Ham	15,676	10	534	14	16,211	4	10,891	0	138	8	..	..
Westhampnett	6,566	5	73	13	6,639	18	5,896	10	..	..	8	12
West Ward	3,581	4	28	10	3,609	14	2,394	0	16	17	..	..
Weymouth	7,704	5	88	6	7,792	11	6,215	7	263	14	..	..
Wheatenhurst	4,528	7	42	2	4,570	9	2,946	1	116	8	30	16
Whitby	5,521	1	524	14	6,045	15	5,161	12	11	2	30	11
Whitchurch (Hants)	3,742	11	31	5	3,773	16	2,735	5	..	..	7	9
Whitechapel	25,494	11	2,430	4	27,924	15	17,440	14	185	18	36	16
Whitehaven	7,830	2	183	17	8,013	19	5,711	15	24	5	23	10
Whittlesey	1,937	17	13	14	1,951	11	1,788	16	..	..	27	12
Wigan	14,610	11	181	8	14,791	19	10,725	13	60	1	..	..
Wight (Incorporation of the Isle of)	17,322	16	8	0	17,330	16	12,983	17	81	6	..	..
Wigton	7,084	8	275	13	7,360	1	4,720	8	49	10	43	4
Williton	10,748	15	100	4	10,848	19	9,961	11	55	17	..	..
Wilton	8,701	8	78	17	8,780	5	7,445	3	41	2	71	8

Under the Vac- tension Act.		Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
Outlay for Register and Certificate Books, &c.		Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	48 18	15 0	74 8	873 10	310 3	9,634 11	490 0	6	134 15	
11 8	78 12	7 11	60 0	3,821 1	150 8	12,162 0	284 10	12	172 0	
..	38 13	..	16 2	1,017 2	314 15	5,647 3	177 16	5	111 10	
..	44 0	14 6	..	2,152 11	196 9	7,229 1	245 0	6	160 10	
5 7	36 11	5 2	301 0	1,188 15	160 3	5,321 3	107 18	3	25 3	
..	59 14	10 0	..	2,882 6	552 15	9,412 2	210 0	8	93 16	
..	171 19	..	241 3	1,735 7	1,104 19	16,271 2	203 9	33	449 5	
..	39 13	12 0	61 10	1,123 17	119 16	9,927 19	294 8	8	149 5	
8 0	126 16	3 0	..	815 5	747 17	8,059 8	141 12	15	131 3	
..	67 1	28 0	..	1,835 18	2,053 15	16,409 7	320 0	15	48 15	
..	98 9	15 0	..	1,941 7	3,471 5	19,624 7	512 8	45	853 11	
..	38 0	..	..	1,397 7	358 3	7,240 13	203 7	11	140 16
6 0	54 15	1 2	..	1,497 0	862 1	11,381 3	300 0	3	58 5	
..	44 5	..	143 16	747 1	173 2	9,098 9	271 9	9	136 10	
1 15	46 16	..	88 2	620 1	368 8	9,944 10	305 0	41	172 5	
1 0	53 5	0 8	..	1,424 18	340 9	13,262 8	429 2	12	222 14	
0 13	115 4	..	..	2,285 8	2,359 10	12,545 4	180 0	9	103 0
7 5	100 19	25 0	60 0	4,511 0	1,057 14	18,539 3	305 4	19	362 5	
8 7	53 15	..	..	1,444 8	258 11	7,444 9	309 10	7	98 17
1 18	30 2	..	143 12	1,133 3	460 18	7,441 6	240 0	8	113 16	
5 2	33 0	..	..	591 3	142 15	4,530 7	80 18	2	26 6
..	66 9	14 5	151 5	824 15	136 15	9,141 18	262 6	9	194 11	
2 10	59 14	..	200 0	1,008 5	115 2	5,840 0	130 0	5	112 3	
4 16	43 3	..	130 15	1,000 7	144 17	12,951 11	289 10	11	215 7	
0 12	56 7	..	10 4	2,022 4	178 6	8,734 12	224 0	7	129 7	
2 18	8 6	..	..	116 4	66 14	1,096 10	40 7	..	..
4 1	27 18	5 0	1 2	970 3	91 2	4,288 16	187 7	3	21 17	
..	20 2	..	..	517 6	73 4	3,870 17	150 10	..	..
..	21 9	..	60 0	277 11	152 7	3,636 11	136 0	4	62 4	
..	195 17	10 0	..	1,286 14	661 16	10,214 2	173 0	24	420 18	
..	27 14	..	5 0	966 11	60 15	4,257 2	120 0	8	164 6	
1 14	45 0	..	..	1,201 6	139 3	9,133 6	225 0	11	239 19
..	270 14	15 0	..	4,503 16	1,979 8	12,792 17	161 7	Unknown	485 9	
3 2	7 5	1 0	9 0	320 4	69 7	2,872 6	75 0	..	..
..	67 2	..	95 0	3,740 12	453 10	15,390 12	451 2	19	389 14	
2 13	34 12	44 5	..	770 7	343 13	7,100 12	461 2	10	223 4	
..	24 3	2 0	..	726 12	58 12	3,222 4	76 4	3	56 12	
..	49 16	..	46 2	489 1	189 14	7,253 14	304 4	16	265 18	
2 11	23 15	..	..	1,069 2	141 12	4,330 5	127 6	6	104 10
5 1	56 11	8 8	..	545 10	346 18	6,165 13	110 0	11	191 4	
1 19	21 16	..	33 8	611 12	140 15	3,552 4	125 0	..	..
..	248 13	36 18	..	2,695 12	8,339 9	28,984 0	456 6	60	1228 15	
8 10	87 17	2 12	..	1,095 2	356 15	7,310 6	160 10	10	175 14	
2 15	22 15	8 0	..	123 13	54 14	2,028 5	40 18	1	18 4	
10 0	254 6	13 6	..	5,089 0	713 14	16,866 0	248 4	4	59 4	
..	117 0	..	358 17	2,505 11	270 10	16,317 1	756 2	31	Unknown	
10 19	60 5	..	17 12	1,254 11	199 2	6,335 11	111 10	3	62 8	
..	52 9	..	66 0	1,017 3	126 10	11,279 10	351 11	6	97 3	
0 19	28 7	15 6	150 18	1,164 3	83 18	9,001 4	281 19	12	228 3	

NAMES OF UNIONS.	Amount of Money Levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union.)	Payments un-
						derstanding Ex-
	£. s.	£. s.	£. s.	£. s.	£. s.	Amount of Fees Paid to the Vaccinators.
Wimborne and Cranborne	8,706 6	260 12	8,966 18	7,635 9	37 12	141 17
Wincanton	13,019 5	134 5	13,153 10	11,549 18	52 9	..
Winchcombe.	5,304 15	536 13	5,841 8	3,426 6	268 15	30 18
Winchester, New	11,056 19	175 10	11,232 9	8,266 7	38 18	36 8
Windsor	7,155 11	334 6	7,489 17	7,410 4	234 6	5 14
Winslow	5,985 0	73 4	6,058 4	5,262 9	17 11	..
Wirral	5,299 9	103 6	5,402 15	2,985 4	39 14	..
Wisbeach	15,665 18	372 12	16,038 10	13,171 19	261 16	..
Witham	7,214 2	182 18	7,397 0	5,123 8	46 9	..
Witney	13,741 10	232 9	13,973 19	11,239 7	180 7	..
Woburn	6,948 14	58 0	7,006 14	5,209 13	4 3	..
Wokingham.	7,833 14	94 10	7,928 4	7,135 1	75 18	36 10
Wolstanton and Burslem	9,010 16	123 1	9,133 17	7,449 3	76 1	5 8
Wolverhampton.	13,362 11	420 19	13,783 10	7,504 6	54 18	146 18
Woodbridge.	14,514 12	176 6	14,690 18	11,674 2	12 1	..
Woodstock	7,627 2	43 13	7,670 15	6,976 0	65 4	..
Worcester	9,815 4	452 2	10,267 6	6,301 5	107 0	11 6
Worsop	7,140 16	73 11	7,214 7	5,023 13	199 12	..
Wortley	6,708 10	668 5	7,376 15	5,721 10	96 17	..
Wrexham	13,013 18	215 4	13,229 2	8,448 11	127 15	..
Wycombe	21,155 2	7,564 12	28,719 14	16,368 12	..	..
Y.						
Yarmouth, Great	7,188 1	153 12	7,341 13	6,753 7	38 1	..
Yeovil	12,309 13	51 15	12,361 8	9,786 16	109 0	..
York	13,214 6	393 6	13,607 12	10,159 14	202 14	19 14

Under the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	46 15	15 10	96 11	803 8	247 3	9,024 5	270 5	11	183 13
5 11	66 3	..	276 13	1,243 19	97 11	13,292 4	484 4	8	164 14
3 18	26 7	..	165 8	1,547 14	409 3	5,878 9	140 0	6	65 0
..	83 0	..	..	2,354 1	404 12	11,183 6	315 0	21	491 8
..	58 14	..	..	371 17	469 8	8,550 3	199 1	6	134 6
..	24 16	..	8 15	708 1	102 6	6,123 18	195 4	3	35 14
..	100 16	10 19	..	1,389 0	738 8	5,264 1	134 2	7	104 1
..	409 2	..	200 0	1,176 13	1,480 1	16,699 11	493 11	14	207 10
..	94 10	..	..	1,125 19	350 16	6,741 2	238 11	5	113 10
..	65 2	..	3 4	1,340 13	524 8	13,353 1	510 0	11	235 8
..	34 14	..	37 4	1,164 0	50 5	6,499 19	232 16	8	150 10
..	29 19	10 10	21 8	783 7	100 8	8,193 1	220 0	8	192 8
..	117 15	..	37 13	735 3	465 17	8,887 0	167 0	15	202 12
0 4	263 16	..	25 0	1,219 0	1,004 16	10,218 18	219 4	25	290 4
..	67 3	..	266 12	2,871 14	187 9	15,079 1	438 0	17	258 4
..	37 16	..	14 3	923 2	242 1	8,258 6	244 10	8	145 17
16 12	60 3	43 4	..	3,799 11	444 17	10,783 18	200 0	8	184 5
12 12	55 0	..	88 3	1,467 14	225 2	7,071 16	135 12	5	111 3
..	75 12	..	1 0	1,062 2	555 10	7,512 11	93 10	21	238 2
..	111 13	11 5	..	3,033 0	909 13	12,641 17	265 0	..	..
..	..	..	..	1,335 11	2,328 19	20,033 2	576 0	..	..
..	68 16	..	..	..	481 9	7,341 13	180 19	3	36 6
..	89 0	..	12 12	1,312 11	188 13	11,498 12	327 0	9	132 14
22 9	133 19	47 4	..	2,558 5	423 17	13,567 16	160 0	25	439 3

No. 2.—PARISHES NOT IN UNION UNDER

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments un- cination Ex-
						Amount of Fees Paid to the Vaccinators.
CAMBRIDGE.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.
Thorney	1,221 10	7 8	1,228 18	794 6	2 2	12 15
CHESTER.						
Baptist, St. John	1,664 11	..	1,664 11	1,307 0	9 19	..
Bridget, St.	300 2	..	300 2	257 7	..	..
Martin, St.	196 18	..	196 18	150 6	..	..
Mary-on-the-Hill, St. . . .	1,066 13	..	1,066 13	917 13	..	..
Michael, St.	289 3	..	289 3	182 7	3 19	..
Oswald, St.	133 3	..	133 3	54 19	..	..
Oswald, St.	1,757 7	..	1,757 7	1,298 13	..	..
Peter, St.	340 14	..	340 14	183 4	..	..
Trinity, the Holy	1,109 17	..	1,109 17	749 1	..	..
Total	6,858 8	..	6,858 8	5,100 10	13 18	..
DERBY.						
<i>Appletree Hundred.</i>						
Alkmonton	25 5	..	25 5	9 0	..	..
Atlow	69 0	..	69 0	30 0	..	..
Bentley, Hungry	25 10	..	25 10	..	..	..
Biggin	78 8	4 13	83 1	47 0	..	..
Brailsford	311 5	1 3	312 8	268 6	..	..
Cubley	191 8	..	191 8	144 0	..	..
Edlaston and Wyaston . .	97 5	..	97 5	55 6	..	..
Hollington	42 7	..	42 7	102 1	..	..
Hulland	81 16	1 6	83 2	55 12	0 5	..
Hulland Ward	70 13	0 8	71 1	21 9	1 16	..
Hulland Ward Intacks . .	43 14	..	43 14	39 6	..	..
Longford	351 9	28 8	379 17	289 0	..	..
Marston Montgomery . .	163 2	114 11	277 13	162 19	..	..
Mercaston	84 2	..	84 2	53 2	..	..
Norbury and Roston . . .	250 0	5 3	255 3	153 19	8 17	..
Osmaston	140 4	..	140 4	90 10	..	..
Rodsley	83 11	18 0	101 11	49 14	..	..
Shirley	222 14	3 18	226 12	131 7	59 8	6 0
Snelstone	154 3	2 19	157 2	76 7	4 17	..
Sturston	228 10	..	228 10	180 9	..	5 0
Stydd	31 16	..	31 16	19 10	..	..
Yeaveley	123 14	5 18	129 12	55 3	40 0	..
Yeldersley	81 8	..	81 8	51 13	..	..
<i>High Peake Hundred.</i>						
Blackwell	37 16	..	37 16	11 5	..	..
Rowland	23 13	..	23 13	12 4	..	..
Wormhill	145 2	7 16	152 18	56 0	..	2 5
Youlgrave	409 1	21 10	430 11	328 17	23 0	..

THE POOR LAW AMENDMENT ACT.

the Vac- ation Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
1 4	6 6	..	..	72 7	119 9	1,008 9	66 12	1	19 13
..	20 2	5 17	..	266 13	289 15	1,899 6	21 6	..	..
..	0 18	1 1	..	52 17	50 12	362 15	2 17	..	..
..	0 18	1 15	..	16 18	34 17	204 14	2 7	..	..
..	7 18	5 10	..	153 6	184 3	1,268 10	5 17	..	..
..	1 9	1 18	..	67 16	44 17	302 6	2 13	..	..
..	1 8	1 0	..	43 5	35 4	135 16	2 6	..	..
..	17 9	4 19	..	325 19	247 3	1,894 3	16 0	1	32 15
..	1 15	2 2	..	97 8	52 10	336 19	0 7	..	..
..	5 2	3 8	..	164 15	148 4	1,070 10	8 18	..	..
..	56 19	27 10	..	1,188 17	1,087 5	7,474 19	62 11	1	32 15
..	..	..	..	16 5	..	25 5	..	..	..
..	0 5	..	..	32 7	9 4	71 16	0 19	..	..
..	..	..	..	22 12	2 18	25 10	..	..	..
..	0 6	..	..	14 0	28 1	89 7	1 19	..	..
..	1 8	..	..	..	..	269 14	..	..	..
..	0 17	..	..	46 12	..	191 9	8 0	..	..
..	..	..	..	33 4	6 10	95 0	5 0	..	..
..	..	..	..	28 18	..	130 19	4 0	..	..
..	0 8	..	..	18 12	29 19	104 16	12 7	..	..
..	..	1 2	..	24 18	31 14	80 19	5 0	..	..
..	0 9	..	..	7 19	..	47 14	4 0	..	..
..	..	..	..	80 0	3 0	372 0	8 0	1	5 12
..	2 9	..	62 2	50 16	22 5	300 11	6 15	..	..
..	0 5	..	..	29 6	..	82 13	3 0	..	..
..	0 9	..	..	65 0	24 17	253 2	7 5	..	..
..	..	..	..	26 14	24 0	141 4	4 8	..	..
0 2	0 15	..	..	21 7	28 12	100 10	3 10	..	..
..	1 3	0 18	..	43 14	..	242 10	6 0	..	..
..	..	0 7	..	47 6	29 15	158 12	6 10	..	..
..	2 5	..	..	40 16	..	228 10	..	..	..
..	..	..	..	9 8	..	28 18	..	..	..
..	0 15	..	..	22 2	10 2	128 2	4 4	..	..
..	0 8	0 3	..	29 4	..	81 8	6 0	..	..
..	..	..	..	14 5	12 7	37 17	0 16	..	..
..	0 5	..	..	5 19	..	18 8	..	..	..
..	0 15	..	..	69 6	24 12	152 18	0 15	..	..
..	3 14	..	..	49 4	26 19	431 14	2 10	2	40 1

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments of Circulation Amount of Fees Paid to the Vaccinator
DERBY—continued.	£. s.	£. s.	£. s.	£. s.	£. s.	£.
<i>Morleston and Litchurch Hundred.</i>						
Clifton and Compton . . .	245 0	..	245 0	177 12	..	..
<i>Repton and Gresley Hundred.</i>						
Catton	No poor	..	..	..	..	..
<i>Wirksworth Hundred.</i>						
Ashborne.	694 14	40 2	734 16	566 17	12 7	..
Ballidou	137 5	0 1	137 6	52 18	..	..
Bentley, Fenny	70 13	0 6	70 19	33 1	..	..
*Bonsall	356 15	4 13	361 8	283 12	22 3	..
Bradbourne	139 11	3 5	142 16	59 6	..	..
Brassington	305 3	59 8	364 11	197 18	1 5	..
Callow	99 0	10 8	109 8	62 15	3 11	..
Carsington	166 8	2 0	168 8	109 11	..	..
Eaton and Alsop	72 13	2 0	74 13	30 7	18 14	..
Elton	114 12	2 0	116 12	65 10	..	..
Hartington, Town Quarter .	148 9	..	148 9	75 14	..	..
Hartington, Nether Quarter	191 9	4 15	196 4	64 14	..	..
Hognaston	158 2	0 4	158 6	95 16	..	..
Hopton	32 19	15 12	48 11	33 19	..	..
Ible	22 9	..	22 9	11 0	..	..
Kirk Ireton	227 2	6 6	233 8	168 2	2 11	..
Kniveton	99 0	..	99 0	66 1	..	..
Mappleton	114 10	2 9	116 19	101 12	1 3	..
Middleton by Wirksworth .	208 1	15 8	223 9	169 1	..	..
Offcoat and Underwood . .	227 0	2 14	229 14	129 1	..	..
Parwick	167 19	4 4	172 3	100 13	5 4	..
Thorpe	49 2	1 7	50 9	26 3	..	..
Tissington and Lea. . . .	194 2	12 19	207 1	93 2	..	..
Total	7,804 14	407 14	8,212 8	5,268 4	205 1	13
DEVON.						
<i>City of Exeter.</i>						
United Parishes	7,500 0	274 8	7,774 8	7,470 9	274 5	..
<i>Plymouth Town and Suburbs.</i>						
Plymouth	9,500 0	606 15	10,106 15	9,388 3	39 19	..
Stoke Damerell	11,114 13	144 2	11,258 15	10,330 10	354 12	..
Total	28,114 13	1,025 5	29,139 18	27,189 2	668 16	..
GLOUCESTER.						
<i>City of Bristol.</i>						
United Parishes	16,280 11	1,480 6	17,760 17	17,539 1	430 10	..

Under the Vac- cension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	1 4	..	..	48 1	24 3	251 0	6 0	..	..
..	..	..	..	31 6	..	31 6	..	..	..
..	5 7	..	..	67 11	76 11	728 13	17 9	..	..
..	0 6	..	..	39 19	44 4	137 7	..	..	..
..	0 12	..	..	27 9	..	61 2	..	..	..
..	5 5	..	..	49 17	22 4	383 1	6 1	..	..
..	0 13	..	..	47 4	33 19	141 2	..	..	..
..	2 7	..	..	87 7	64 17	353 14	10 0	..	..
..	0 2	..	..	22 8	12 19	101 15	..	..	..
..	..	0 18	..	28 13	29 10	168 12	1 2	..	..
..	0 4	..	..	27 5	4 2	80 12	..	..	..
..	2 0	..	..	33 18	..	101 8	..	..	..
..	1 7	1 3	..	56 0	11 2	145 6	..	..	..
..	2 2	..	..	49 0	35 0	150 16	4 13	..	..
..	0 17	..	..	39 12	5 6	141 11	0 19	..	..
..	0 3	..	..	15 15	14 9	64 6	..	..	..
..	0 4	..	..	6 19	..	18 3	..	..	..
..	1 18	..	..	37 15	7 14	218 0	..	..	..
..	0 10	..	..	45 8	2 11	114 10	..	..	..
..	0 4	..	..	28 18	15 13	147 10	3 0	..	..
..	2 16	..	..	21 18	30 4	223 19	7 19	..	..
..	1 13	0 8	..	74 3	24 10	229 15	5 5	..	..
..	1 16	..	..	62 1	14 3	183 17	..	..	..
..	..	..	..	40 8	11 10	78 1	..	..	..
0 4	1 14	..	..	73 12	23 0	191 12	9 5	..	..
0 6	50 0	4 19	62 2	1,912 1	822 6	8,338 4	172 11	3	45 13
..	74 12	..	..	..	724 17	8,544 3	165 0	19	261 0
1 15	116 3	..	4 12	..	556 4	10,106 16	144 10	4	1 1
20 7	99 15	10 0	..	507 14	1,254 3	12,577 1	120 0	28	378 6
22 2	290 10	10 0	4 12	507 14	2,535 4	31,228 0	429 10	51	640 7
44 18	283 11	49 17	..	..	8,903 16	27,251 13	483 3	20	437 0

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.		Received from all other Sources, in Aid of Poor Rate.		Total Amount of Money Received for the Relief, &c., of the Poor.		Amount of Money Expended in Relief, &c., of the Poor.		Amount of Money Expended in Law Charges.		Payments in cination
	£.	s.	£.	s.	£.	s.	£.	s.	£.	s.	Amount of Fees Paid to the Vaccinator
KENT.											
<i>City of Canterbury.</i>											
United Parishes	7,667	3	228	9	7,895	12	5,305	18	115	1	..
LANCASTER.											
<i>Lonsdale Hundred.</i>											
Arkholm-with-Cawood . .	214	17	2	5	217	2	110	19	..	..	..
Bare	51	8	0	7	51	15	33	7	0	13	..
Bolton-by-the-Sands . .	402	14	17	1	419	15	284	18	1	10	1 16
Borwick	183	17	..	..	183	17	140	1	..	..	..
Burrow-with-Burrow . .	268	16	..	..	268	16	180	10	..	..	..
Cansfield	83	10	..	..	83	10	38	4	..	..	0 16
Caton	568	9	93	9	661	18	399	4	1	14	..
Cloughton	115	2	2	7	117	9	77	12	..	..	..
Dalton-with-Hutton . .	103	18	8	17	112	15	46	6	2	1	..
Farleton	94	14	..	..	94	14	56	0	..	..	..
Gressingham	165	15	3	16	169	11	134	0	..	..	..
Halton-with-Aughton . .	401	12	73	19	475	11	267	4	1	4	..
Heysham	367	14	43	0	410	14	231	11	2	7	..
Hornby	94	8	3	2	97	10	100	5	0	10	..
Ireby	77	10	..	..	77	10	26	5	..	..	..
Kellet, Nether	237	2	22	17	259	19	179	12	..	..	..
Kellet, Over	257	5	..	..	257	5	170	13	3	18	..
Leck	143	14	0	1	143	15	55	14	..	..	..
Melling-with-Wrayton . .	144	0	0	4	144	4	89	2	..	..	..
Poulton	165	8	1	0	166	8	94	14	0	18	..
Quernmoor	438	7	8	1	446	8	190	2	17	0	..
Roburndale	184	10	5	7	189	17	97	2	0	10	..
Slyne-with-Hest	327	11	8	0	335	14	177	17	0	15	..
Tatham, Lower End . . .	254	5	..	..	254	5	152	17	..	..	..
Tatham, Upper End . . .	275	17	8	8	284	5	177	5	..	..	..
Torrisholme	115	4	10	19	126	3	72	7	0	19	..
Tunstal	72	4	..	..	72	4	33	10	..	..	..
Trennington	89	15	0	6	90	1	73	16	0	11	0 2
Whittington	392	2	6	2	398	4	217	9	..	..	..
Wray-with-Bottom	406	7	25	9	431	16	265	6	3	2	..
<i>Salford Hundred.</i>											
Clifton	471	7	35	11	506	18	335	15	13	15	..
Worsley	2,156	2	4	0	2,160	2	1,137	13	5	2	..
Liverpool, Borough . . .	43,540	7	313	15	43,854	2	32,069	6	2435	10	..
Total	52,865	14	698	3	53,563	17	37,716	6	2,491	19	2 14

er the Vac- ation Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
..	52 9	..	2 2	1,923 12	485 18	7,885 0	109 0	6	47 12
..	0 16	..	..	104 7	..	216 2	..	..	..
..	0 12	..	..	16 10	0 13	51 15	0 12	1	17 0
..	1 8	..	0 15	125 16	0 10	416 13	1 5	..	..
..	..	..	..	43 19	..	184 0	..	..	..
..	1 0	..	..	76 16	..	258 6	..	..	..
..	0 10	..	..	41 10	8 17	89 17	..	..	..
..	..	6 2	..	137 2	67 5	611 7	14 10	1	12 19
..	0 3	..	..	34 9	7 3	119 7	1 12	..	..
..	1 2	..	..	58 6	5 0	112 15	..	..	..
..	..	..	..	33 14	5 15	95 9	..	..	..
..	0 5	..	..	50 19	5 0	190 4	1 9	..	..
..	1 16	..	..	118 11	46 13	435 8	6 9	..	..
..	2 7	..	7 6	85 12	26 11	355 14	..	..	..
..	..	1 5	..	70 3	13 17	186 0	0 6	..	..
..	0 8	..	..	36 10	9 16	72 19	1 0	..	..
..	1 4	..	..	40 9	17 9	238 14	6 9	..	..
..	1 4	1 3	..	79 10	0 17	257 5	..	..	..
..	0 12	..	1 10	64 12	11 8	133 16	1 3	..	..
..	..	1 9	12 15	43 5	6 10	153 1	6 6	1	7 17
..	1 14	..	..	48 13	10 8	156 7	1 14	..	..
..	0 15	1 16	13 5	160 15	39 9	423 2	0 16	1	19 4
..	0 7	0 4	..	33 5	45 10	181 18	1 3	1	17 0
..	0 16	..	22 17	73 7	20 3	295 15	0 11	..	..
..	..	..	6 0	71 15	23 13	254 5	1 17	1	1 18
..	1 13	..	..	71 15	14 0	264 13	0 10	..	..
1 4	..	..	..	33 17	17 16	126 3	1 3	..	..
1 13	0 1	0 7	4 10	48 2	..	88 3	..	..	..
..	..	0 15	..	37 11	7 8	120 3	..	..	..
..	2 8	..	..	87 4	91 3	398 4	2 8	1	16 10
..	3 16	..	..	108 1	35 1	415 6	4 7	1	13 2
..	2 6	..	..	158 16	54 5	564 17	19 10	1	17 7
..	25 14	..	..	592 5	115 18	1,876 12	26 14	3	35 0
..	859 16	..	344 17	5,527 6	5,868 1	47,104 16	1,391 2	104	1,568 7
2 17	912 13	13 1	413 15	8,319 12	6,575 19	56,448 16	1,492 16	116	1,726 4

NAMES of COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments u cination E Amount of Fees Paid to the Vaccinators
LEICESTER.						
<i>Sparkenhoe Hundred.</i>	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Higham-on-the-Hill and } Lindley }	400 16	..	400 16	320 17	..	..
Ratcliffe Culey }	165 0	..	165 0	107 0	9 8	..
Sibson Wellsborough and } Temple Hall }	279 8	12 19	292 7	200 5	..	..
Stapleton.	220 2	6 12	226 14	143 16	9 15	..
Stoke Golding	456 11	3 8	459 19	412 2	..	..
Sutton Cheney	112 5	1 1	113 6	54 16	..	..
Witherley	201 5	0 2	201 7	159 2	0 13	..
Total	1,835 7	24 2	1,859 9	1,397 18	19 16	..
MIDDLESEX.						
<i>Ossulton Hundred, Finsbury Division.</i>						
James, St. and St. John, } Clerkenwell }	18,408 5	1,980 13	20,388 18	11,278 10	78 7	..
Luke, St.	19,960 0	765 6	20,725 6	13,995 15	30 0	..
Mary, St. Islington }	15,898 1	1,690 9	17,588 10	6,721 19	220 19	..
Sepulchre, St.	2,335 0	32 4	2,367 4	1,416 2	18 12	2 18
<i>Ossulton Hundred, Holborn Division.</i>						
Giles-in-the-Fields, St., and } St. George, Bloomsbury }	23,446 16	1,104 10	24,551 6	14,176 6	52 14	..
Mary-le-bone, St.	63,221 3	1,444 4	64,665 7	35,516 19	455 7	..
Pancras, St.	49,247 18	1,215 7	50,463 5	25,797 16	1,100 10	..
<i>Ossulton Hundred, Tower Division.</i>						
Leonard, St. Shoreditch . . }	24,182 13	2,895 5	27,077 18	19,736 5	88 17	..
<i>Westminster, City and Liberty.</i>						
George, St. Hanover Square }	38,211 19	2,149 19	40,361 18	14,455 2	422 8	..
James, St.	21,376 9	1,061 16	22,438 5	10,460 0	59 9	..
Margaret, St. and St. John } the Evangelist }	17,260 8	290 11	17,550 19	9,625 2	30 6	29 14
Total	293,548 12	14,630 4	308,178 16	163,179 16	2,557 9	32 12
NORFOLK.						
<i>Holt Hundred.</i>						
Brinton	207 18	50 11	258 9	210 5	2 0	..
Melton Constable and } Burgh Parva }	163 14	0 15	164 9	100 5	..	..
<i>City of Norwich.</i>						
United Parishes	21,625 0	228 14	21,853 14	18,434 16	201 1	..
Total	21,996 12	280 0	22,276 12	18,745 6	203 1	..

Outlay for the Vaccination Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, and Forms, and other Incidental Expenses						Number Maintained in Asylums	Amount Expended in their Maintenance, &c
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	1 18	..	..	87 3	..	409 18	8 0	1	8 8
..	0 16	..	..	39 15	13 1	170 0	5 0	..	..
..	0 16	..	..	75 14	..	276 15	6 10	..	..
..	0 6	..	..	51 14	8 3	213 14	12 8	..	..
..	..	..	..	58 4	5 4	475 10	8 0	..	..
..	0 15	..	..	46 15	5 14	108 0	6 2	..	..
..	1 17	..	..	45 6	..	206 18	8 8	..	..
..	6 8	..	..	404 11	32 2	1,860 15	54 8	1	8 8
..	118 10	..	..	2,452 13	7,265 6	21,193 6	184 3	20	543 13
32 9	190 3	..	..	1,904 1	4,573 0	20,725 8	350 0	34	730 0
14 18	136 2	..	14 2	2,830 5	7,862 16	17,861 1	301 3	24	584 0
1 2	14 1	..	..	199 10	590 7	2,242 12	..	1	26 17
..	172 2	..	..	3,504 2	6,454 3	24,359 7	936 4	178	1,234 15
..	386 6	6 5	..	9,158 3	19,342 11	64,865 11	1,254 7	61	1,379 19
5 6	365 12	..	..	6,454 5	..	33,723 9	873 12	75	1,294 17
..	283 0	..	..	1,728 11	4,349 12	26,186 5	429 1	36	839 11
11 16	162 9	..	..	8,343 19	14,409 17	37,805 11	656 3	51	1,218 15
10 0	102 1	..	..	3,470 10	8,993 13	23,095 13	350 0	40	745 17
4 13	180 8	..	..	2,321 6	6,650 14	18,842 3	316 2	32	739 0
80 4	2,110 14	6 5	14 2	42,367 5	80,491 19	290,840 6	5,650 15	552	9,337 4
..	..	..	2 0	34 6	12 4	260 15	5 0	..	..
..	..	..	..	61 10	..	161 15	..	..	..
..	213 7	..	..	..	2,437 3	21,286 7	439 18	26	202 16
..	213 7	..	2 0	95 16	2,449 7	21,708 17	444 18	26	202 16

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments in Circulation F Amount of Fees Paid to the Vaccinator
OXFORD.						
<i>City of Oxford.</i>	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
*United Parishes	4,684 3	1,199 14	5,883 17	4,888 12	141 15	..
SALOP.						
<i>Bradford, North, Hundred, Whitchurch Division.</i>						
Whitchurch	2,186 6	142 9	2,328 15	1,692 0	4 2	2 10
<i>Chirbury Hundred.</i>						
Brompton and Riston . .	145 5	..	145 5	82 7	9 18	..
Chirbury*	844 18	..	844 18	657 19	11 8	..
Worthen	1,196 3	5 0	1,201 3	995 6	60 4	..
<i>Oswestry Hundred.</i>						
Felton, West.	291 8	..	291 8	127 12	..	..
Kinnerley	541 19	..	541 19	404 12	..	..
Knockin	82 13	..	82 13	43 17	..	..
Llanyblodwell	361 7	..	361 7	237 5	..	..
Llanymynech (part of) . .	105 4	..	105 4	52 11	..	..
Martin's, St.	413 11	..	413 11	257 16	..	..
Oswestry (Parish)	1,006 18	..	1,006 18	682 0	..	..
Oswestry (Town)	1,297 10	..	1,297 10	801 13	..	..
Ruyton-of-the-Eleven-Towns	305 8	12 17	318 5	193 11	..	15 0
Soughton	70 10	..	70 10	45 10	..	..
Syllatin	312 3	0 16	312 19	194 10	..	..
Whittington	652 16	0 5	653 1	476 2	..	..
<i>Shrewsbury Town.</i>						
Alkmond, St.	622 8	117 1	739 9	409 3	..	..
Chad, St.	2,066 2	53 11	2,119 13	1,701 12	25 6	..
Holy Cross and St. Giles . .	575 5	15 5	590 10	363 14	8 0	..
Julian, St.	552 7	32 11	584 18	511 8	..	..
Mary, St.	886 11	71 14	958 5	958 10	20 11	..
Meole Brace	362 1	6 0	368 1	276 9	..	..
Total	14,878 13	457 9	15,336 2	11,170 7	139 9	17 10
SOUTHAMPTON.						
<i>Alton Hundred, North Division.</i>						
Bramshott	462 8	2 17	465 5	466 16	4 12	..
Dockenfield	229 11	14 12	244 3	193 15	1 3	..
Kingsley	334 0	0 3	334 3	237 15	..	..

* No Return has been received from Chirbury parish since the year ended 25th March, 1838.

der the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Main- tenance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	60 10	..	..	..	833 1	5,923 18	70 0	..	..
..	14 18	..	..	467 6	393 16	2,574 12	64 1	4	88 13
..	..	..	..	28 0	4 12	124 17	2 2	..	..
..	1 19	1 2	..	111 14	23 19	808 1	..	..	..
..	7 17	..	..	88 14	52 3	1,204 4	30 0	2	45 12
..	2 10	..	..	103 9	26 7	259 18	..	..	..
..	..	..	..	121 11	20 6	546 9	..	..	..
..	..	..	..	31 18	6 3	81 18	..	..	..
..	..	..	..	84 1	17 5	338 11	..	..	..
..	..	..	..	43 19	8 15	105 5	..	..	..
..	4 18	..	..	112 14	32 9	407 17	25 0	..	..
..	9 3	..	..	203 19	111 16	1,006 18	15 0	2	13 17
..	..	..	..	178 1	309 4	1,288 18	40 0	3	22 8
..	3 5	..	..	82 7	18 12	317 15	..	..	..
..	0 18	..	..	22 2	6 5	74 15	7 10	..	..
..	1 18	..	..	76 2	36 13	309 3	10 0	1	6 10
..	..	..	..	176 19	..	653 1	..	..	..
..	4 9	..	..	84 13	158 2	656 7	40 5	2	18 4
..	18 10	..	..	..	260 13	2,006 1	92 16	6	109 4
..	4 14	..	..	..	227 15	604 3	19 5	1	16 10
..	10 0	..	..	..	22 12	544 0	20 6	2	40 10
..	20 18	..	..	..	156 19	1,156 18	49 15	2	44 4
..	3 14	..	..	113 10	32 2	425 15	31 17	1	18 4
..	109 11	1 2	..	2,130 19	1,926 8	15,495 6	447 17	26	423 16
..	3 7	..	..	88 3	16 4	579 2	27 2	..	..
..	0 11	..	..	11 4	0 19	207 12	6 16	..	..
..	1 2	..	..	56 17	..	295 14	10 0	..	..

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments un-
						Amount of Fees Paid to the Vaccinators.
SOUTHAMPTON—continued.						
<i>Bishop's Sutton Hundred.</i>	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Headley	681 0	19 13	700 13	538 9	2 13	..
<i>Crondall Hundred, Basingstoke Division.</i>						
Aldershott	391 18	2 13	394 11	414 14	22 14	..
Cove	233 11	5 6	238 17	172 17	..	..
Farnborough	167 13	..	167 13	172 4	..	..
Hawley	365 5	50 5	415 10	328 2	..	..
Long Sutton	217 4	..	217 4	142 12	..	..
Yateley	289 17	0 7	290 4	159 4	..	..
<i>Fawley Hundred, Fawley Division.</i>						
Avington.	130 2	..	130 2	96 3	..	..
<i>Overton Hundred, Kings- clere Division.</i>						
Laverstoke	49 2	..	49 2	20 3	..	..
<i>Alverstoke and Gosport Liberties, Portsdown Division.</i>						
Alverstoke Parish and Gos- port Town.	3,405 8	142 5	3,547 13	2,635 6	40 10	..
<i>Town of Southampton.</i>						
United Parishes	10,780 4	665 14	11,445 18	7,539 0	..	6 9
Total	17,737 3	903 15	18,640 18	13,117 0	71 12	6 9
STAFFORD.						
<i>Offlow, North, Hundred.</i>						
Haselour	90 4	..	90 4	42 6	35 3	..
<i>Pirehill, South, Hundred.</i>						
Ronton Abbey	18 0	..	18 0	8 10	..	..
<i>Totmanslow, North, Hundred.</i>						
Alstonefield	294 3	..	294 3	185 16	55 0	..
Blore-with-Swinscoe . . .	95 17	..	95 17	48 19	..	..
Calton-in-Blore	17 18	..	17 18	8 15	..	..
Grindon (Parish)	115 18	1 18	117 16	82 19	..	..
Grindon (Town).	117 16	3 0	120 16	77 1	..	..
Ilam, Casterton, & Throwley	87 3	..	87 3	55 9	..	..
Okeover	44 18	2 15	47 13	23 5	..	..

Under the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Office, Books and Forms, and others Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
..	5 4	..	..	74 17	77 14	698 17	26 17	..	..
..	0 19	..	..	35 8	..	473 15	15 4	..	..
..	1 5	..	..	28 19	25 17	228 18	..	..	..
0 10	0 19	..	..	29 17	..	203 10	10 10	..	..
..	..	..	..	54 0	30 0	412 2	18 0	..	..
..	..	0 5	..	53 0	6 4	202 1	12 0	..	..
..	2 11	..	20 5	57 9	42 16	282 5	13 13	..	..
..	..	..	..	36 8	..	132 11	31 5	..	..
..	..	..	..	28 19	..	49 2	4 0	..	..
..	42 1	..	..	482 13	347 2	3,547 12	91 9	2	21 3
..	53 13	25 0	115 0	3,063 0	643 15	11,445 17	232 17	12	217 18
0 10	111 12	25 5	135 5	4,100 14	1,190 11	18,758 18	499 13	14	239 1
..	..	0 2	..	12 13	..	90 4	..	..	..
..	..	..	..	9 10	..	18 0	..	..	..
..	0 11	2 14	25 0	..	39 3	308 4	5 0	..	..
..	..	..	..	22 12	5 17	77 8	7 17	..	..
..	..	..	..	5 3	3 14	17 12	..	..	..
..	..	..	..	22 6	6 0	111 5	2 1	..	..
..	1 5	..	..	27 16	5 7	111 9	2 1	..	..
..	0 9	..	..	31 5	..	87 3	..	..	..
..	..	..	..	12 19	17 16	54 0	2 0	..	..

NAMES of COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments un-
						cination Ex-
Amount of Fees Paid to the Vaccinators.						
STAFFORD—continued.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Totmanslow, South, Hundred.						
Butterton.	210 1	..	210 1	175 12	..	..
Calton-in-Mayfield. . .	69 6	..	69 6	43 16	..	0 17
Calton-in-Waterfall. . .	14 8	..	14 8	3 16	1 5	..
Calwick.	76 7	..	76 7	52 18	..	1 0
Ellastone.	130 17	..	130 17	100 6	4 12	6 10
Mayfield.	No levy.	..	..	62 7	..	..
Prestwood.	43 6	..	43 6	38 19	..	..
Ramshorn.	60 5	..	60 5	33 0	..	..
Stanton.	126 11	1 16	128 7	99 8	5 18	..
Waterfall.	120 2	0 2	120 4	74 12	1 1	4 0
Wetton.	247 0	..	247 0	184 10	7 15	..
Woodhouses.	14 18	0 3	15 1	7 12	..	..
Wootton.	82 15	3 16	86 11	68 4	..	..
Total	2,077 13	13 10	2,091 3	1,478 0	110 14	12 7
SUFFOLK.						
Town of Bury St. Edmund's.						
St. James and St. Mary. . .	6,873 14	1,197 5	8,070 19	7,078 5	43 2	..
SURREY.						
Brixton Hundred, East Division.						
St. Mary, Newington . . .	19,010 3	847 11	19,857 14	14,650 9	144 13	..
Farnham Hundred.						
Farnham.	5,006 7	337 5	5,343 12	3,139 18	94 7	..
Frensham	471 5	90 0	561 5	477 6	3 3	..
Seal and Tongham . . .	327 18	16 1	343 19	185 18	3 6	..
Godalming Hundred, First Division.						
Puttenham	309 15	..	309 15	326 3	..	..
Godley Hundred, First Division.						
Frimley	680 19	13 12	694 11	525 8	26 0	..
Woking Hundred, First Division.						
Ash and Normandy. . . .	645 19	27 7	673 6	567 8	20 0	..
Total	26,452 6	1,331 16	27,784 2	19,872 10	291 9	..

Under the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	..	..	..	23 1	..	198 13	..	..	..
..	0 4	..	..	4 17	1 5	50 19	..	1	15 12
..	0 2	..	..	7 0	2 0	14 3	..	..	..
..	..	..	..	22 8	..	76 6	2 0	..	..
..	0 15	..	..	18 15	..	130 18	5 0	..	..
..	2 10	..	..	44 7	20 13	129 17	5 5	..	..
..	..	..	..	8 6	..	47 5	..	..	..
..	..	..	..	21 6	..	54 6	2 10	..	..
..	0 15	..	..	20 10	..	126 11	4 11	..	..
..	0 16	..	..	27 19	14 6	122 14	..	..	..
..	2 16	..	..	36 14	9 12	241 7	..	..	..
..	..	..	..	3 10	2 17	13 19	..	..	..
..	..	..	..	20 2	1 12	89 18	4 4	1	0 15
..	10 3	2 16	25 0	402 19	130 2	2,172 1	42 9	2	16 7
..	35 15	20 0	..	..	893 17	8,070 19	160 10	1	23 8
7 10	175 2	5 4	..	2,392 10	3,324 12	20,700 0	286 11	44	850 9
..	24 6	..	259 6	457 1	1,365 13	5,340 11	122 5	2	203 18
..	3 13	..	..	37 15	92 1	613 18	38 10	1	23 10
..	0 14	..	..	32 7	72 1	294 6	19 14	..	..
..	..	..	..	21 7	..	347 10	15 0	..	..
..	3 18	..	..	55 16	58 15	669 17	26 1	..	..
..	2 9	..	..	57 16	20 10	668 3	..	..	..
7 10	210 2	5 4	259 6	3,054 12	4,933 12	28,634 5	508 1	47	1077 17

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payment of Vaccination Expenses.	
						Amount of Fees Paid to the Vaccinators.	
SUSSEX.							
Rape of Arundel, Arundel Hundred.							
*Arundel	1,450 15	204 12	1,655 7	1,309 19	32 3	..	
Avesford Hundred.							
Climping.	143 2	..	143 2	84 16	1 5	..	
Ford	74 6	..	74 6	38 18	..	..
South Stoke and Offham . .	97 16	12 18	110 14	97 15	1 6	..	
Tortington	44 14	..	44 14	21 18	2 11	..	
Bury Hundred.							
Bignor	153 7	..	153 7	154 19	..	..
Bury and West Burton . .	580 6	125 18	706 4	397 9	..	..
Coates	22 17	..	22 17	12 3	0 19	..	
Fittleworth	452 18	..	452 18	537 11	2 19	..	
*Houghton	53 0	..	53 0	62 19	..	..
Poling Hundred.							
Angmering	547 8	54 2	601 10	485 17	..	..
Burpham.	148 7	..	148 7	96 1	38 4	..	
Ferring	184 8	42 19	227 7	131 10	3 7	..	
Goring	384 7	..	384 7	268 2	71 18	..	
Leominster	271 14	0 1	271 15	195 4	3 3	..	
Littlehampton	322 17	2 2	324 19	323 9	30 15	..	
North Stoke	No poor.						
Poling	54 2	..	54 2	94 6	..	..
Preston, East	91 9	2 0	93 9	63 16	2 5	..	
Rustington	202 7	11 1	213 8	151 18	2 1	..	
Warningcamp	72 12	..	72 12	57 3	1 8	..	
Rotherbridge Hundred.							
Barlavington.	123 5	..	123 5	89 1	..	..
Burton	161 12	..	161 12	182 10	0 10	..	
Duncton	96 4	..	96 4	92 0	0 16	..	
Egdean	145 5	..	145 5	69 11	1 2	..	
Sutton	299 11	37 0	336 11	303 13	..	..
Westewaswith Hundred.							
Amberley	169 12	4 1	173 13	138 17	0 18	..	
*Greatham	82 19	..	82 19	52 10	..	..
Rackham.	No levy.		..	95 14	..	..
Wiggenholt	25 0	..	25 0	11 14	..	..
Rape of Bramber, Brightford Hundred.							
Broadwater	1,210 11	150 6	1,360 17	797 19	..	..
Clapham	263 19	..	263 19	253 16	..	..
Durrington	113 5	4 16	118 1	98 1	1 3	..	
Heene	112 1	15 16	127 17	61 15	1 12	0 18	
Lancing	211 10	..	211 10	208 4	..	..

* No Returns have been received from the parishes of Arundel, Greatham, and Houghton; the 1838. The Returns for these years

Under the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
Outlay for Register and Certificate. Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Office, Books and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Main- tenance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	4 6	..	6 6	112 4	22 9	1,487 7	..	..	..
..	0 5	..	..	23 6	45 9	155 1	14 17	1	10 0
..	..	0 5	..	7 6	3 4	49 13	5 0	..	..
..	..	..	..	9 19	..	109 0	..	..	..
..	..	..	..	13 8	..	37 17	4 5	1	10 1
..	0 13	..	..	3 2	..	158 14	5 0	..	..
..	..	1 10	..	16 5	28 5	443 9	11 5	..	..
..	..	0 4	..	2 15	..	16 1	2 10	..	..
..	3 1	..	..	13 19	41 8	598 18	23 6	1	23 13
..	..	..	..	11 13	..	74 12	..	..	..
..	5 14	..	..	50 3	15 0	556 14	12 10	1	22 10
..	..	1 7	2 5	13 13	4 0	155 10	5 0	..	..
..	0 11	..	27 0	14 13	34 17	211 18	4 4	..	..
..	..	..	..	30 14	51 15	422 9	18 0	..	..
..	0 1	..	..	38 12	43 5	280 5	10 0	..	..
..	12 10	..	..	45 15	78 14	491 3	30 13	..	..
..	..	1 1	..	11 0	1 4	107 11	4 15	..	..
..	..	0 18	..	8 13	0 15	76 7	4 0	..	..
..	1 1	..	12 15	22 11	5 14	196 0	8 0	..	..
..	..	..	..	6 15	3 0	68 6	3 0	..	..
..	..	..	..	9 2	..	98 3	..	..	..
..	..	..	16 16	3 16	..	203 12	10 0	..	..
..	0 15	..	..	8 9	7 12	109 12	..	..	..
..	0 13	0 15	15 5	4 16	8 7	100 9	6 0	..	..
..	..	2 0	..	13 9	..	319 2	8 13	1	19 12
..	..	1 11	..	17 14	..	159 0	..	..	..
..	0 3	..	..	5 10	..	58 3	..	..	..
..	..	..	..	9 7	..	105 1	5 0	..	..
..	..	..	..	6 19	..	18 13	1 1	..	..
..	9 0	..	..	192 5	180 4	1,179 8	77 7	1	27 16
..	..	..	..	10 10	..	264 6	7 0	..	..
..	0 7	..	17 12	11 14	4 1	132 18	6 0	..	..
..	0 3	..	21 2	10 12	21 9	117 11	6 16	..	..
..	1 15	..	..	36 18	..	246 17	15 0	..	..

two former, since the year ended 25th March, 1839, and the latter, since the year ended 25th March, respectively are therefore inserted.

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments un- cination Ex-
						Amount of Fees Paid to the Vaccinators.
SUSSEX—continued.						
Patching Hundred.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Patching	129 15	..	129 15	188 18	..	..
Tarring Hundred.						
West Tarring	427 3	0 7	427 10	348 3	..	..
Rape of Chichester, Aldwick Hundred.						
Slindon	153 16	..	153 16	152 0	1 18	..
Southberstead	1,058 8	2 18	1,061 6	987 12	3 9	7 16
Eastbourne Hundred.						
Heyshott	204 8	..	204 8	236 19	1 1	..
Rape of Lewes, Whalesbone Hundred.						
Brightelmstone	20,248 9	1,318 14	21,567 3	16,661 2	358 2	12 14
City of Chichester.						
United Parishes	2,898 18	117 17	3,016 15	2,029 11	41 8	1 6
Total	33,488 3	2,107 8	35,595 11	27,645 3	606 3	22 14
WARWICK.						
Hemlingford Hundred, Atherstone Division.						
Hartshill.	387 12	..	387 12	131 16	15 13	..
Knightlow Hundred, Kirby Division.						
Bedworth	1,397 9	37 17	1,435 6	1,064 2	4 1	..
*Brinklow	244 0	16 7	260 7	203 14	0 7	..
*Pailton	312 12	23 2	335 14	250 6	..	..
Wolvey	655 0	300 17	955 17	821 17	..	3 3
Southam Division.						
Birmingham, Town of	51,613 12	3,811 17	55,425 9	27,012 18	562 1	53 1
City of Coventry.						
United Parishes	9,998 15	1,175 0	11,173 15	7,272 18	99 17	..
Total	64,609 0	5,365 0	69,974 0	36,757 11	681 19	56 4

the Vac- ation Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Office, Books and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	0 18	..	..	6 5	..	196 1	8 8	..	..
..	0 11	1 7	48 14	21 14	7 1	427 10	20 0	1	27 16
..	2 6	..	..	13 7	..	169 11	7 14	..	..
..	5 8	..	..	118 10	..	1,122 15	44 13	3	52 0
..	1 5	..	..	9 9	40 4	288 18	8 0	..	..
2 5	143 4	10 1	..	2,819 5	1,878 8	21,885 1	332 14	18	478 9
3 10	24 6	15 0	..	..	646 2	2,761 3	84 0	5	117 7
5 15	218 16	35 19	167 15	3,785 17	3,172 7	35,660 9	814 11	33	789 4
..	3 12	..	..	135 11	101 0	387 12	10 16	..	..
..	10 13	..	..	226 19	104 7	1,410 2	49 14	..	..
..	2 9	..	..	23 9	24 3	254 2	17 3	..	..
..	..	..	..	43 5	15 1	308 12	..	..	..
..	2 0	..	..	145 4	..	972 4	13 16	..	..
2 13	474 10	..	1812 9	..	39928 11	69,846 3	984 4	24	608 13
.	120 4	6 18	..	1,952 5	1,363 2	10,815 4	263 10	14	378 18
2 13	613 8	6 18	1812 9	2,526 13	41536 4	83,993 19	1339 3	38	987 11

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c. of the Poor.	Amount of Money Expended in Law Charges.	Payments un-
						cination Ex-
						Amount of Fees Paid to the Vaccinators.
WILTS.						
<i>Kinwardstone Hundred.</i>	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Brimslade and South Saver- nake (Extra Parochial) }	187 7	..	187 7	{ 142 1 7 13 }	..	7 16
<i>Selkley Hundred.</i>						
Savernake, North (Extra) Parochial) . . . }	93 15	..	93 15	62 7	..	..
<i>New Sarum City.</i>						
United Parishes	4,638 9	290 9	4,928 18	4,530 18	..	..
Total	4,919 11	290 9	5,210 0	4,742 19	..	7 16
YORK, EAST RIDING.						
<i>Ouse and Derwent Wapentake.</i>						
Menthorpe-cum-Bowthorpe.	68 15	..	68 15	52 17	..	..
<i>Kingston-upon-Hull.</i>						
United Parishes	13,593 1	113 2	13,706 3	11,751 1	152 6	..
<i>Liberty of St. Peter, York.</i>						
Helperby	192 5	..	192 5	161 11	..	..
<i>Ainsty of the City of York.</i>						
Acaster Selby	98 12	24 11	123 3	77 13	4 2	..
Acomb	227 2	20 15	247 17	166 8	0 17	..
Angram	32 16	..	32 16	20 0	..	..
Appleton Roebuck	275 14	..	275 14	189 13	..	..
Askham Bryan	166 6	..	166 6	115 0	..	..
Bickerton	70 3	..	70 3	50 1	..	..
Bilbrough	158 1	2 14	160 15	70 6	..	..
Bilton	205 1	..	205 1	140 8	..	..
Bolton Percy	128 8	..	128 8	66 3	..	..
Catterton	37 10	..	37 10	21 0	..	..
Colton	58 7	..	58 7	30 14	1 16	..
Helaugh	141 8	..	141 8	71 14	..	..
Hessay	75 17	1 5	77 2	52 3	..	..
Hutton	63 19	..	63 19	33 2	..	..
Knapton	95 17	..	95 17	96 7	..	..
Long Marston	252 7	15 14	268 1	171 7	..	..
Moor Monkton	183 17	..	183 17	125 1	..	..
Oxton	23 1	..	23 1	6 9	..	..
Poppleton, Nether	109 15	..	109 15	100 0	..	..
Poppleton, Upper	101 9	..	101 9	66 6	..	..
Rufforth	108 15	..	108 15	48 12	..	..
Steeaton	80 19	..	80 19	55 0	..	..
Tadcaster, East	210 13	..	210 13	165 3	..	..
Thorp Arch	150 19	1 15	152 14	98 0	..	..
Tockwith	380 13	..	380 13	237 2	..	..
Walton	84 0	37 5	121 5	86 2	..	..
Wighill	122 12	..	122 12	61 7	..	..
Wilstrop	84 3	2 6	86 9	49 14	0 10	..
Total	17,582 5	219 7	17,801 12	14,436 4	159 11	..

Under the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	..	..	..	29 18	..	187 8	7 13	..	..
..	..	..	..	17 13	10 1	90 1	7 11	..	..
..	19 18	..	..	..	690 17	5,241 13	91 3	5	115 15
..	19 18	..	..	47 11	700 18	5,519 2	106 7	5	115 15
..	..	..	..	11 16	4 1	68 14	..	..	..
1 4	134 18	17 2	..	..	1,774 16	13,831 7	100 0	27	562 11
..	3 8	..	..	22 10	..	187 9	8 0	1	19 10
..	1 0	..	..	37 16	..	120 11	0 18	..	..
..	2 7	..	..	72 3	4 6	246 1	6 10	..	..
..	..	..	..	11 16	..	31 16	..	..	..
..	1 16	..	..	69 7	22 2	282 18	5 7	1	28 12
..	0 19	..	..	50 8	..	166 7	..	..	..
..	0 9	..	..	19 14	..	70 4	..	..	..
..	0 17	..	..	35 3	58 10	164 16	1 0	..	..
..	0 11	..	..	45 15	..	186 14	..	..	..
..	..	..	..	63 0	..	129 3	0 18	..	..
..	0 2	..	..	11 18	..	33 0	1 13	..	..
..	0 14	..	..	14 10	..	47 14	2 12	..	..
..	0 13	..	..	64 15	4 3	141 5	..	..	..
..	0 6	..	..	23 18	0 12	76 19	0 4	..	..
..	0 7	..	..	30 5	..	63 14	..	..	..
..	0 6	..	..	16 14	3 19	117 6	..	..	..
..	1 3	..	..	59 2	..	231 12	..	..	..
..	0 2	..	..	51 2	7 13	183 18	10 7	..	..
..	0 6	..	..	15 7	5 11	27 13	..	..	..
..	0 10	..	..	50 10	..	151 0	..	..	..
..	0 18	..	..	33 16	1 2	102 2	..	..	..
..	1 4	..	..	51 14	7 4	108 14	..	..	..
..	0 2	..	..	24 3	1 14	80 19	..	..	..
..	1 4	..	..	25 11	17 3	209 1	..	1	16 14
..	1 13	..	..	45 2	1 14	146 9	..	..	..
..	1 10	..	..	37 13	105 18	382 3	..	..	..
..	1 4	..	..	33 17	..	121 3	2 15	..	..
..	0 15	..	..	53 3	..	115 5	0 13	..	..
..	0 1	..	..	20 13	8 14	79 12	19 10	..	..
1 4	159 5	17 2	..	1,103 1	2,029 2	17,905 9	160 7	30	627 7

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges,	Payments of Citation &c. Amount of Fees Paid to the Vaccinators
YORK, NORTH RIDING.						
<i>Allertonshire Wapentake.</i>	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Hutton Conyers (Extra } Parochial)	136 1	0 13	136 14	106 5	..	..
Norton Conyers	29 7	..	29 7	14 19	..	..
<i>Bridford Wapentake.</i>						
Fawdington*.	12 5	..	12 5	10 15	..	..
<i>Bulmer Wapentake.</i>						
Shipton	149 2	..	149 2	147 2	..	..
Skelton	78 14	..	14	76 6	..	..
Tollerton	177 3	20 0	197 3	190 8	1 1	..
Warthill (part of)†	42 5	..	42 5	41 14	..	..
Youlton	31 15	..	31 15	32 5	..	..
<i>Hallikeld Wapentake.</i>						
Asenby	66 2	..	66 2	46 18	..	..
Baldersby	80 12	10 4	90 16	63 3	..	..
Cundall and Leckby	34 14	..	34 14	31 7	1 0	..
Dishforth	160 7	3 0	163 7	133 13	..	..
Humberton and Milby	15 3	..	15 3	15 3	..	..
Kirby Hill, or Kirby-on-the- } Moor	50 5	..	50 5	32 17	..	..
Langthorpe	46 1	2 19	49 0	20 10	0 14	..
Marton-le-Moor	29 3	12 0	41 3	17 3	..	..
Melmerby	150 17	3 16	154 13	106 14	..	..
Middleton Quernhow	44 5	..	44 5	19 13	..	..
Norton-le-Clay	47 17	..	47 17	37 2	..	..
Rainton-with-Newby	50 0	6 8	56 8	44 14	..	..
Sutton-cum-Howgrave	22 4	..	22 4	14 11	..	..
Tanfield, East	31 2	..	31 2	31 2	..	..
Tanfield, West	234 15	6 10	241 5	188 15	4 11	..
Thornton Bridge	11 17	..	11 17	10 12	..	..
Wath	75 9	5 0	80 9	40 7	..	..
<i>Hang, West, Wapentake.</i>						
Abbotside, Higher	247 16	15 3	262 19	229 5	2 10	..
Abbotside, Lower	249 14	10 14	260 8	253 19	2 10	..
Askrigg	398 13	0 2	398 15	344 10	23 10	..
Aysgarth	155 0	3 7	158 7	143 15	..	..
Bainbridge	525 17	..	525 17	491 8	1 19	..
Bishop Dale	30 15	..	30 15	16 9	..	..
Burton and Walden	243 15	9 0	252 15	243 11	2 14	..
Carperby	186 5	3 9	189 14	183 11	..	..
Hawes	633 5	2 5	635 10	600 10	0 1	..
Newbiggin	93 4	..	93 4	75 15	..	..
Thoralby	180 0	12 10	192 10	165 0	..	..
Thornton Rust	35 11	0 18	36 9	24 9	..	..
<i>Langbaourgh Liberty, West Division.</i>						
Pickton	15 12	..	15 12	9 12	..	..
Totals	4,802 12	127 18	4,930 10	4,255 12	40 10	..

* Put into the Thirsk Union since 31st March, 1841.

† Repayment of Money borrowed.

Under the Vaccination Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.						Number Maintained in Asylums	Amount Expended in their Maintenance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	..	..	..	25 4	..	131 9	2 6	..	..
..	0 5	..	..	10 17	5 17	31 18	..	..	..
..	..	..	..	6 16	..	17 11	..	..	..
..	2 0	..	..	..	..	149 2	..	..	..
..	0 19	..	..	..	..	77 5	..	..	..
..	0 15	..	..	..	5 17	198 1	8 8	..	..
..	0 8	..	..	4 4	..	46 6	0 6	..	..
..	..	..	..	10 19	..	43 4	5 5	..	..
..	0 11	..	15 15	..	..	63 4	1 1	..	..
..	0 18	..	..	10 12	1 15	76 8	2 13	..	..
..	0 17	0 8	..	33 3	..	66 15	..	..	..
..	0 18	..	..	26 16	..	161 7	..	..	..
..	..	..	..	12 19	..	28 2	0 7	..	..
..	0 6	..	..	19 6	0 9	52 18	2 4	..	..
0 6	..	1 9	32 10	21 2	8 2	84 13	..	..	..
..	0 8	..	..	17 2	3 19	38 12	1 2	..	..
..	1 0	..	..	17 8	10 15	135 17	..	..	..
..	0 3	..	..	22 6	..	42 2	..	..	..
..	0 3	..	..	10 8	..	47 13	..	..	..
..	1 11	..	..	21 9	2 15	70 9	1 16	..	..
0 3	..	..	..	..	..	14 14	0 10	..	..
..	..	..	..	12 13	..	43 15	8 0	..	..
..	2 8	..	..	34 5	10 7	240 6	..	..	..
..	0 2	..	..	..	..	10 14	..	..	..
..	0 16	..	..	11 17	7 16	60 16	..	..	..
..	..	..	..	31 5	..	263 0	10 2	..	..
0 14	0 1	..	..	12 8	..	269 12	..	..	..
..	1 17	..	..	28 9	7 14	406 0	3 3	..	..
..	0 18	..	..	11 4	..	155 17	..	..	..
..	1 19	..	..	39 15	..	535 1	6 5	..	..
0 9	..	..	..	13 15	..	30 13	..	..	..
..	0 7	..	..	2 7	8 19	257 18	1 19	..	..
..	0 13	..	..	..	..	184 4	1 7	..	..
..	5 14	..	..	47 8	..	653 13	10 0	1	3 12
..	0 4	..	..	12 2	3 10	91 11	..	1	20 16
..	1 1	..	..	17 18	..	183 19	..	..	..
..	0 11	..	..	10 18	..	35 18	0 8	..	..
..	..	..	..	7 15	..	17 7	3 0	..	..
1 12	27 13	1 17	48 5	564 10	77 15	5,017 14	70 2	2	24 8

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments in cination E. Amount of Fees Paid to the Vaccinators
YORK, WEST RIDING.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
<i>Agbrigg Wapentake.</i>						
Ackton	62 4	1 16	64 0	42 0	..	..
Altofts	147 16	15 1	162 17	119 5	7 1	..
Crofton	151 2	12 15	163 17	96 7	..	..
Lofthouse and Carlton	411 2	11 0	422 2	322 5	19 0	..
Methley	754 4	10 7	764 11	416 0	12 10	3 6
Middleton	517 4	11 8	528 12	386 13	41 7	..
Normanton Woodhouse	134 12	12 0	146 12	86 17	..	..
Rothwell	1,169 5	2 3	1,171 8	375 3	36 16	..
Saddleworth with Quick	5,257 15	1,293 7	6,551 2	5,091 13	58 10	..
Snydale	75 3	..	75 3	59 2	..	..
Whitwood	184 19	3 17	188 16	119 5	..	..
<i>Barkston Ash Wapentake, Lower Division.</i>						
Birken	162 11	..	162 11	118 8	9 15	..
Burton Salmon	91 8	8 5	99 13	66 5	..	..
Byrome-cum-Poole	35 17	..	35 17	14 9	..	..
Haddesley, West	172 4	5 16	178 0	134 3	1 13	..
Hambleton	255 7	28 13	284 0	149 17	..	..
Hilham	108 15	..	108 15	62 1	..	..
Monk Fryston	172 6	..	172 6	171 0	..	4 1
Ryther and Ozendike	238 5	..	238 5	153 9	8 15	..
Sutton	38 11	0 1	38 12	14 13	..	..
<i>Barkston Ash Wapentake, Upper Division.</i>						
Barkston Ash	71 8	..	71 8	37 11	..	..
Bramham	400 5	16 11	416 16	223 19	2 15	..
Brotherton	459 17	26 0	485 17	233 2	..	..
Clifford-cum-Boston	257 4	31 18	289 2	194 14	..	..
Fairburn	209 0	8 17	217 17	125 15	..	3 3
Fenton-cum-Biggin	114 15	13 9	128 4	91 0	..	..
Grimston	49 13	..	49 13	19 1	..	..
Huddleston and Lumby	131 8	..	131 8	139 6	3 18	..
Kirkby Wharf and Milford	112 17	21 18	134 15	91 16	..	..
Kirk Fenton	183 19	10 5	194 4	177 0	..	..
Lead	54 1	2 15	56 16	34 1	..	..
Ledsham	86 18	19 10	106 8	48 5	..	..
Ledstone	118 13	4 1	122 14	58 15	..	..
Litherton-with-Abberford	119 16	13 16	133 12	76 6	..	..
Micklefield	92 12	30 9	123 1	70 5	1 0	..
Micklethwaite	32 13	..	32 13	20 1	..	..
Milford, South	236 6	0 7	236 13	172 15	..	..
Newthorpe	26 12	1 10	28 2	27 14	..	..
Newton Kyme and Toulston	105 12	16 4	121 16	58 0	6 10	..
Saxton-cum-Scarthingwell	183 11	6 11	190 2	112 1	6 7	..
Sherburn	401 0	28 14	429 14	374 18	..	..
Sutton-with-Hazlewood	134 19	12 13	147 12	52 4	..	..
Tadcaster (West part of)	298 19	..	298 19	236 15	..	..
Towton	54 17	..	54 17	28 19	1 13	..
Ulseskelf	136 16	..	136 16	79 4	..	..

Outlay for Register and Certificate Books, &c.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, and Forms, and other Incidental Expenses.						Number Maintained in Asylums	Amount Expended in their Maintenance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	0 7	..	..	16 12	4 3	63 2	11 16	..	..
..	..	..	..	45 11	32 5	204 2	4 8	1	..
..	2 3	..	..	38 13	21 6	158 9	..	..	17 1
..	6 12	..	..	63 9	29 17	441 3	..	2	11 15
0 5	6 3	0 19	30 0	146 9	38 12	654 4	12 15	..	..
..	3 0	..	..	71 4	19 12	521 16	10 10	1	22 17
..	..	..	..	37 11	21 4	145 12	..	12	..
..	10 12	..	73 0	148 0	81 17	725 8	14 1	..	16 14
..	47 17	2 0	..	637 2	539 7	6,376 9	113 3	..	157 2
..	..	..	..	22 8	..	81 10	..	..	..
..	0 14	..	..	35 2	15 0	170 1	4 4	..	..
..	0 6	..	..	40 12	4 7	173 8	5 0	..	..
..	0 13	..	..	17 1	5 0	88 19	..	..	..
..	0 3	..	..	28 12	6 3	49 7	..	1	..
..	1 15	..	..	26 7	8 6	172 4	5 0	..	5 2
..	3 18	..	..	39 16	26 4	219 15	11 13	..	..
..	1 7	..	..	22 19	..	86 7	..	..	..
..	2 3	..	..	28 1	136 16	342 1	..	..	..
..	1 17	..	..	59 16	14 9	238 6	1 14	..	..
..	0 2	..	..	16 16	8 10	40 1	..	..	..
..	0 18	0 9	..	25 17	..	64 15	0 12	..	..
..	3 5	..	..	68 0	150 0*	447 19	..	1	8 3
..	8 4	..	3 4	61 16	70 3	376 9	..	..	..
..	3 19	..	..	62 17	27 12	289 2	2 4	..	..
..	3 5	..	12 1	38 13	35 0	217 17	..	..	..
..	0 7	..	..	30 19	0 12	122 18	..	..	..
0 5	..	..	..	28 3	..	47 9	..	..	..
..	..	..	..	21 0	2 7	166 11	2 13	..	..
..	0 3	..	..	33 5	1 8	126 12	0 9	1	20 16
..	1 12	..	..	39 16	..	218 8	..	..	..
..	..	..	..	19 1	..	53 2	..	..	..
..	1 17	..	..	35 4	7 12	92 18	..	..	..
..	0 15	..	..	48 11	..	108 1	..	..	..
..	1 10	..	..	24 14	7 15	110 5	..	..	..
..	2 7	..	..	26 15	6 17	107 4	0 16	..	..
..	..	..	..	14 16	..	34 17	..	..	..
..	2 2	..	..	48 1	16 15	239 13	4 11	..	..
..	..	..	..	7 5	2 16	37 15	..	1	10 4
..	0 11	..	..	43 17	12 18	121 16	..	..	..
..	0 14	..	..	52 0	16 1	187 3	5 16	..	..
..	4 6	..	..	111 13	15 7	506 4	14 2	1	1 1
..	..	..	..	52 4	..	104 8	..	..	..
..	6 5	..	..	73 7	31 1	347 8	..	1	16 14
..	0 4	..	..	19 10	4 12	54 18	..	..	..
..	2 0	..	..	39 19	15 14	136 17	0 4	..	..

* Re-payment of Money borrowed.

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments in Vaccination Fees Paid to the Vaccinator
<i>YORK, West Riding—continued</i>	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
<i>Claro Wapentake, Lower Division.</i>						
Aldborough	171 7	9 14	181 1	73 9	29 8	..
Aldfield	86 7	10 0	96 7	62 4	0 13	..
Arkendale	125 13	..	125 13	81 16	..	..
Azerley	390 5	43 2	433 7	322 15	..	5 0
Bilton and Harrowgate	866 0	377 12	1,243 12	851 9	35 5	..
Birstwith	367 9	5 0	372 9	185 5	314 10	..
Blubberhouses	22 0	..	22 0	20 17	..	..
Boroughbridge	298 15	..	298 15	224 11	1 4	..
Brearton	74 2	9 11	83 13	78 17	..	..
Burton Leonard	187 17	0 7	188 4	162 6	..	..
Clifton with Norwood	252 3	..	252 3	188 9	..	..
Clint	119 5	..	119 5	115 6	16 8	1 1
Copgrove	65 18	..	65 18	43 13	..	..
Farnham	87 2	10 8	97 10	69 3	..	..
Felliscliffe	167 13	16 6	183 19	148 15	20 5	..
Ferensby	38 3	3 1	41 4	29 13	..	..
Fewston	439 9	17 13	457 2	423 14	59 9	..
Grewelthorpe	225 5	6 9	231 14	131 7	2 13	..
Hampsthwaite	192 9	..	192 9	133 11	4 6	..
Haverah Park (Ex. Par.)	48 1	..	48 1	30 8	..	..
Killinghall	308 17	35 12	344 9	291 0	0 14	6 0
Kirkbyhall	25 14	..	25 14	10 14	..	..
Kirkby Malzeard	354 11	3 13	358 4	297 9	29 3	..
Knaresborough	1,814 15	..	1,814 15	1,477 15	25 11	..
Laverton	256 13	..	256 13	232 19	1 19	..
Lindrick (Ex. Par.)	4 4	..	4 4	4 4	..	..
Milby	55 12	0 2	55 14	40 2	..	..
Minskip	136 14	2 0	138 14	94 7	..	..
Ouseburn, Great	132 17	..	132 17	85 8	..	..
Pannall	541 4	85 14	626 18	424 11	..	..
Roccliffe	63 2	6 12	69 14	26 5	3 15	..
Scotton	66 11	0 5	66 16	45 5	..	..
Scriven with Tentergate	844 18	4 3	849 1	577 17	3 9	..
Skeldin	16 3	..	16 3	5 13	..	..
Stainley, South, and Clayton	161 17	20 12	182 9	138 14	..	..
Staveley	149 4	1 3	150 7	119 13	..	..
Studley Roger	45 17	..	45 17	24 18	..	..
Thornville, Old	23 14	0 13	24 7	16 19	..	..
Timble, Great	72 3	2 0	74 3	60 8	..	..
Winkley	39 14	..	39 14	33 9	..	..
<i>Claro Wapentake, Upper Division.</i>						
Allerton Maulverer-with- Hopperton	105 3	..	105 3	53 7	..	..
Askwith	121 14	17 9	139 3	100 17	10 13	..
Beamsley-in-Skipton	20 19	..	20 19	21 11	..	..
Castley	49 1	3 13	52 14	38 17	..	..
Cattall	61 3	..	61 3	36 9	..	..
Clareton	24 14	..	24 14	24 5	..	..
Coneythorpe	39 7	..	39 7	24 12	..	..
Cowthorpe	69 15	2 3	71 18	48 19	..	..
Deighton, North	88 19	..	88 19	56 0	0 19	..
Denton	113 6	..	113 6	75 3	..	..
Dunkeswick	131 11	2 5	133 16	83 12	2 5	..
Dunsforth, Low	67 14	..	67 14	38 12	..	..

Under the Vaccination Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act, (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.						Number Maintained in Asylums	Amount Expended in their Maintenance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	2 1	..	..	76 0	..	180 18	9 1	..	..
..	1 12	..	..	20 3	4 12	89 4	6 1	..	..
..	0 13	..	..	42 9	..	124 18	9 9	..	..
..	2 6	..	..	58 16	4 3	393 0	..	..	..
..	8 13	..	58 0	131 3	138 13	1,223 3	26 13	2	33 7
..	0 6	..	..	22 8	0 7	522 16	4 18	..	..
..	..	0 10	..	2 15	0 14	24 16	..	..	..
..	3 3	..	..	40 12	..	269 10	..	..	..
..	0 12	..	..	36 15	1 19	118 3	..	..	..
..	2 7	..	..	30 10	..	195 3	..	..	..
..	1 6	..	18 15	31 6	12 8	252 4	1 0	1	16 14
..	0 11	..	..	32 16	..	166 2	..	..	..
..	0 10	..	..	18 4	1 6	63 13	..	..	..
..	..	0 8	..	20 7	6 1	96 9	..	..	..
..	0 18	..	..	31 15	4 17	206 10	1 13	1	16 5
..	0 7	..	..	10 14	0 7	41 1	2 15	..	..
..	2 16	..	..	19 6	..	505 5	..	3	41 16
..	1 15	..	..	60 16	7 7	203 18	5 0	..	..
..	1 11	..	..	23 1	18 17	181 6	2 10	..	..
..	..	..	..	16 16	..	47 4	..	..	..
..	1 0	..	..	50 13	7 18	357 5	..	..	..
..	0 2	..	..	13 15	1 3	25 14	..	..	..
..	2 18	..	..	41 17	8 12	379 19	5 0	..	..
..	13 15	..	4 10	158 9	134 15	1,814 15	39 3	2	31 0
..	0 15	..	..	26 18	..	262 11	..	..	..
0 5	..	..	..	10 10	..	14 14	..	..	..
..	0 9	0 4	..	16 11	5 11	62 13	..	..	..
..	1 3	..	..	38 2	0 19	134 7	..	..	..
..	..	..	..	35 15	10 2	132 8	..	..	..
..	0 15	..	80 0	77 7	28 7	610 5	10 0	1	17 2
..	1 3	..	..	33 2	4 19	68 16	..	..	..
..	3 17	..	46 0	16 17	..	63 5	..	..	..
..	..	..	..	65 17	6 13	703 13	12 3	1	3 11
..	1 11	..	..	9 4	0 4	15 1	..	..	..
..	1 13	..	..	40 9	..	180 14	..	..	..
..	..	0 3	..	28 1	..	149 7	4 14	..	..
..	..	..	..	20 16	..	45 17	..	..	..
..	0 15	..	..	7 9	..	24 8	..	..	..
..	0 16	..	..	15 8	..	76 11	..	..	..
..	..	..	..	8 0	..	42 5	..	..	..
..	0 19	..	..	52 11	..	106 17	..	..	..
..	0 13	..	..	27 1	..	139 4	..	..	..
..	0 4	..	..	7 12	..	29 3	..	..	..
..	0 11	..	..	12 13	..	51 14	..	..	..
..	0 4	..	..	24 3	..	61 3	..	..	..
..	..	0 4	..	9 2	..	33 11	..	..	..
..	0 14	..	..	8 15	..	33 11	..	..	..
..	0 8	..	..	22 5	..	71 18	..	..	..
..	0 9	..	..	24 2	8 1	89 10	..	..	..
..	0 17	..	..	28 3	10 6	114 1	..	..	..
..	..	..	..	32 9	1 0	120 3	2 10	..	..
..	..	..	..	29 1	..	67 13	..	..	..

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments un- cination Ex-	
						Amount of Fees Paid to the Vaccinators.	
YORK, West Riding, continued.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
Dunsforth, Upper, with- Branton }	113 1	0 2	113 3	81 2	..	..
Farnley	125 5	4 1	129 6	82 13	..	..
Flaxby	23 2	24 15	47 17	32 15	..	..
Follifoot	261 0	26 13	287 13	159 7	28 0	..	
Go. dsborough	120 12	..	120 12	92 11	..	..
Greenhammerton	186 4	..	186 4	121 3	..	..
Hunsingore	85 13	0 2	85 15	53 16	..	..
Kirby-with-Netherby	128 4	7 4	135 8	100 1	..	..
Kirk Deighton	134 11	..	134 11	69 8	3 18	..	
Kirkby Overblows	193 6	13 17	207 3	126 4	12 16	..	
Kirkhammerton	134 7	14 12	148 19	127 17	..	..
Leathley	166 18	..	166 18	113 16	7 5	..	
Lindley	101 7	..	101 7	80 7	2 4	..	
Linton	86 0	..	86 0	62 18	1 17	0 14	
Marton and Grafton	210 6	..	210 6	158 13	..	..
Middleton and Stockhill	100 7	..	100 7	56 19	..	..
Nesfield and Langbar	86 9	..	86 9	54 0	..	..
*Newhall-with-Clifton	132 19	..	132 19	73 12	..	..
Nun-Monkton	217 9	6 3	223 12	173 3	..	..
Ouseburn, Little	76 7	..	76 7	64 14	..	..
Plumpton	170 2	2 12	172 14	141 9	..	..
Ribston, Little	51 8	..	51 8	34 17	..	..
Rigton	170 7	0 9	170 16	115 10	3 11	..	
Ripley	110 8	2 12	113 0	105 14	..	..
Sicklinghall	133 11	5 6	138 17	97 8	..	..
Spofforth	379 13	124 10	504 3	396 3	..	..
Stainburn	122 10	..	122 10	79 19	..	..
Thorpe, Green or Underwood	184 7	..	184 7	129 18	19 2	..	
Timble, Little	36 5	0 3	36 8	34 16	..	..
Walsford and Great Ribston	95 4	3 0	98 4	51 16	..	..
Weeton	123 0	..	123 0	84 14	3 10	..	
Weston	44 5	..	44 5	22 0	..	..
Wetherby	391 15	24 18	416 13	327 8	14 18	..	
Whixley	158 4	..	158 4	95 14	1 13	4 4	
Widdington	13 3	..	13 3	12 12	..	..
Morley Wapentake.							
Churwell	310 11	116 6	426 17	378 1	..	..
Eccleshill	640 6	..	640 6	379 19	87 16	..	
Gildersome	542 11	..	542 11	382 18	2 11	..	
Osgoldcross Wapentake, Lower Division.							
Baln	265 13	8 3	273 16	193 16	10 5	..	
Beaghall	380 7	0 6	380 13	329 2	..	..
Cridling Stubbs	51 15	9 11	61 6	39 16	..	..
Eggborough	94 8	5 4	99 12	96 12	..	..
Heck	52 10	..	52 10	45 18	..	5 0	
Hensall	169 10	..	169 10	127 17	4 3	..	
Kellington	60 8	19 13	80 1	55 19	..	..
Smeaton, Little	90 7	7 6	97 13	57 12	5 1	..	
Waldon Stubbs	84 2	..	84 2	61 10	..	..
Whitley	101 11	8 3	109 14	94 15	..	..
Womersley	294 7	2 12	296 19	213 4	..	2 2	

Under the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Office, Books and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	1 1	..	..	24 12	..	106 15	..	..	..
..	0 8	..	..	38 15	..	121 16	..	..	..
..	0 7	..	..	14 16	..	47 18	..	1	16 14
..	0 14	..	71 14	27 18	..	287 13	..	..	..
..	..	1 7	..	28 1	..	121 19	..	..	..
..	1 4	..	..	29 14	34 4	186 5	3 3	..	..
..	0 12	..	..	31 7	..	85 15	..	..	..
..	..	..	..	32 8	1 7	133 16	..	..	..
..	1 2	..	..	52 8	8 0	134 16	..	..	..
..	0 9	..	..	50 13	18 16	208 18	4 0	..	..
..	0 15	..	..	28 4	..	156 16	..	..	..
..	0 9	..	..	42 13	..	164 3	3 1	..	..
..	0 5	..	..	18 10	..	101 6	..	..	..
..	0 11	..	..	23 13	..	89 13	..	..	..
..	0 15	..	..	50 18	..	210 6	4 0	..	..
0 5	0 7	..	..	27 10	..	85 1	..	..	..
..	..	..	..	26 13	..	80 13	..	..	..
..	0 14	..	4 9	33 15	6 14	119 4	..	..	..
..	1 0	..	..	42 10	..	216 13	1 2	1	19 10
..	1 3	..	..	..	..	65 17	..	..	..
..	..	0 2	..	38 8	..	179 19	1 2	..	..
..	0 16	..	..	14 4	42 17	92 14	..	..	..
..	1 9	..	..	43 14	3 19	168 3	4 0	..	..
..	..	..	..	39 0	..	144 14	..	..	..
..	0 8	..	..	31 14	9 7	138 17	..	1	9 7
..	2 9	..	..	86 18	..	435 10	..	..	..
..	0 9	..	..	33 7	..	113 15	..	..	..
..	0 8	..	..	37 13	11 2	198 3	1 4	..	..
..	0 7	..	..	5 18	..	41 1	..	..	..
..	0 7	..	..	43 3	..	95 6	..	..	..
..	..	1 0	..	33 17	..	123 1	7 18	..	..
..	0 5	..	..	19 13	2 7	44 5	..	..	..
..	4 5	..	..	75 16	..	422 7	15 10	2	27 7
..	1 17	..	..	60 10	..	163 18	..	..	..
..	..	..	..	11 19	..	24 11	..	..	..
..	4 17	..	..	39 16	4 3	426 17	6 8	..	..
..	5 3	..	..	89 18	30 16	593 12	..	..	..
..	..	6 15	..	57 4	30 15	480 3	24 6	1	17 15
..	1 7	..	..	34 17	5 11	245 16	6 6	..	..
..	1 13	..	..	39 15	23 4	393 14	5 0	1	12 3
..	0 7	..	..	14 17	6 6	61 6	..	..	..
..	0 8	..	..	..	2 13	99 13	5 0	..	..
..	1 14	..	..	19 15	..	72 7	5 0	..	..
..	0 18	..	..	16 6	8 5	157 9	4 11	1	14 0
..	1 6	..	..	31 10	..	88 15	5 0	..	..
..	..	0 7	..	16 16	9 4	89 0	0 19	1	6 14
..	0 8	..	..	13 0	..	74 18	5 0	..	1..
..	1 19	..	..	18 12	..	115 6	6 0	..	..
..	0 18	..	..	68 7	18 3	302 14	7 0	2	12 18

NAMES of COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments un- der the Ex- cise Act. Amount of Fees Paid to the Vaccinators.
<i>YORK, West Riding—continued</i>						
<i>Osgoldcross Wapentake, Upper Division.</i>	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Ackworth	670 11	17 2	687 13	358 14	0 10	..
Badsworth	125 11	10 11	136 2	75 6	0 4	..
Carleton	111 9	8 14	120 3	51 12	..	..
Castleford	250 17	..	250 17	140 5	0 14	..
Darrington	229 12	2 12	232 4	156 9	0 10	..
Elmsall, North	221 2	8 6	229 8	172 16	..	..
„ South	234 8	2 4	236 12	146 6	50 13	..
Featherstone	93 1	..	93 1	57 8	..	..
Ferry Frystone	292 1	37 6	329 7	212 0	..	..
Hardwick, East	62 16	14 0	76 16	52 12	0 17	..
„ West	47 16	..	47 16	22 6	0 14	..
Hessle	84 19	..	84 19	54 15	..	0 16
Hilltop	35 13	..	35 13	18 4	..	0 6
Houghton Glass	141 1	3 0	144 1	125 1	..	2 3
Kirkby, South	204 0	6 14	210 14	156 8	..	..
Kirkmeaton	86 19	25 0	111 19	81 5	..	..
Knottingley	1,608 1	21 4	1,629 5	1,250 6	50 10	..
Monkhill	6 12	..	6 12	2 18	..	..
Nostell, Huntwick, & Foulby	200 16	5 17	206 13	173 0	2 5	1 1
Pontefract	1,293 11	391 1	1,684 12	1,402 19	24 16	..
Pontefract Park (Ex. Par.) .	42 11	..	42 11	25 5	..	..
Purston Jaglin	63 19	16 0	79 19	61 6	4 6	..
Skelbrooke	50 3	..	50 3	28 16	..	..
Stapleton	101 7	..	101 7	87 3	..	..
Tanshelf	176 19	5 19	182 18	131 19	..	..
Thorp Audling	120 11	1 7	121 18	82 7	..	..
Upton	69 8	..	69 8	41 13	..	..
<i>Skirack Wapentake, Lower Division.</i>						
Abberford	198 16	9 9	208 5	127 11	..	..
Allerton Bywater	222 12	3 16	226 8	213 11	..	..
Austhorpe	131 13	6 0	137 13	114 9	..	..
Bardsey with Rigton	148 19	..	148 19	88 12	2 10	..
Barwick in Elmet	396 17	99 4	496 1	305 6	3 4	..
Collingham	116 6	4 13	120 19	81 5	..	..
Garforth, West	187 12	26 9	214 1	124 11	8 19	..
Guiseley	595 2	0 18	596 0	325 11	155 4	..
Keswick, East	90 12	2 17	93 9	30 18	1 3	..
Kippax	360 8	34 17	395 5	277 2	35 16	..
Parlington	70 0	..	70 0	35 19	..	..
Preston, Great and Little .	148 6	2 11	150 17	139 3	..	..
Roundhay	192 7	..	192 7	145 14	..	..
Scarcroft	44 11	..	44 11	No Poor.	0 7	..
Seacroft	272 9	..	272 9	191 3	..	..
Shadwell	132 9	..	132 9	83 11	..	..
Sturton Grange	14 4	..	14 4	1 10	..	..
Swillington	408 18	11 5	420 3	235 1	30 13	..
Temple Newsham	513 3	2 12	515 15	345 1	..	..
Thornor	151 2	14 9	165 11	146 9	..	..
Wothersome	No Poor.	..	..	..	..	..

for the Vac- ation Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act. (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	3 7	..	..	116 12	19 14	493 17	10 10	1	12 17
..	0 14	..	..	32 2	22 15	131 1	5 0	..	..
..	0 11	..	..	37 14	..	89 17	0 8	..	..
..	6 15	..	..	29 6	43 17	220 17	8 8	..	..
..	0 19	..	..	64 5	10 0	232 3	7 4	..	..
..	0 19	..	..	48 2	..	221 17	5 0	..	..
..	1 5	..	2 10	32 0	13 3	245 17	4 10	..	..
..	1 6	..	..	33 17	..	92 11	5 0	..	..
..	3 12	..	..	71 18	50 13	338 3	7 0	..	..
..	0 3	..	..	13 9	14 16	81 17	4 0	..	..
..	0 4	..	..	11 5	3 8	37 17	0 16	..	..
..	0 9	..	5 0	19 2	..	80 2	..	1	16 14
..	0 9	..	2 11	6 13	..	28 3	0 6	..	..
..	0 12	..	..	27 19	..	155 15	..	..	..
..	1 13	..	..	56 17	18 5	233 3	5 0	..	..
..	1 3	..	..	32 2	..	114 10	5 0	..	..
3 18	18 14	..	109 10	115 19	83 16	1,632 13	41 4	7	43 6
..	0 2	..	..	2 18	0 17	6 15	..	..	..
2 11	0 10	0 8	..	5 13	..	185 8	8 9	..	..
..	16 4	..	..	..	227 6	1,671 5	44 0	2	36 4
..	..	..	..	20 2	6 3	51 10	..	..	..
..	1 0	..	..	24 8	1 11	92 11	3 3	..	..
..	..	..	..	22 8	1 0	52 4	..	..	..
..	0 8	..	..	13 16	..	101 7	6 16	1	16 14
3 6	..	..	..	20 15	26 1	182 1	1 5	..	..
..	1 12	..	..	30 3	15 3	129 5	7 8	..	..
..	..	..	..	20 1	8 11	70 5	0 12	..	..
..	2 2	..	35 0	33 0	10 13	208 6	5 0	1	9 18
..	1 5	..	..	24 14	..	239 10	..	..	..
..	0 8	..	..	19 8	14 9	148 14	..	..	..
..	0 17	..	..	53 0	..	144 19	0 19	..	..
..	7 2	..	..	111 5	27 12	454 9	3 3	..	..
..	2 2	..	..	27 8	9 17	120 12	..	..	..
..	3 14	..	..	55 10	20 17	213 11	8 12	..	..
..	7 2	..	..	54 6	10 9	552 12	5 6	1	16 14
..	1 2	..	..	25 19	36 6	95 8	..	..	..
..	4 2	..	25 14	52 10	..	395 4	9 0	..	..
..	0 5	..	..	27 4	6 12	70 0	..	..	..
..	10 15	..	..	13 6	..	163 4	..	..	..
..	..	1 4	..	63 8	15 2	225 8	..	..	..
..	..	..	..	8 6	23 4	31 17	..	..	..
..	3 10	..	..	50 17	46 4	291 14	..	..	..
..	0 10	5 0	..	34 0	9 8	132 9	1 0	..	..
..	0 5	..	..	12 9	..	14 4	..	..	..
..	2 7	..	..	79 14	62 9	410 4	..	1	9 12
..	4 15	..	..	82 6	98 13	530 15	4 17	1	5 1
..	3 8	..	..	43 0	12 13	205 10	..	..	..
..	..	..	..	5 12	..	5 12	..	..	..

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c. of the Poor	Amount of Money Expended in Law Charges.	Payments un- cination Ex-	
						Amount of Fees Paid to the Vaccinators.	
YORK, West Riding—continued	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	
<i>Skyrack Wapentake, Upper Division.</i>							
Addle-cum-Eccup	317 3	0 4	317 7	211 6	5 18	..	
Allwoodley	54 16	..	54 16	28 14	..	..
Arthington	234 6	..	234 6	178 12	..	..
Baildon	529 13	..	529 13	367 19	16 4	..	
Bramhope	129 19	5 17	135 16	86 4	21 0	..	
Burleigh-in-Wharfedale	504 14	..	504 14	424 11	..	..
Carlton	90 16	..	90 16	59 6	..	..
Esholt	132 3	..	132 3	88 16	..	..
Harewood	200 7	43 6	243 13	123 12	1 6	..	
Hawthorth	118 11	..	118 11	69 14	..	..
Horsforth	795 10	6 19	802 9	560 10	..	..
Ilkley	324 19	..	324 19	100 11	35 1	..	
Menstone	101 19	..	101 19	65 14	5 12	..	
Otley	873 11	15 15	889 6	626 17	19 15	3 15	
Poole	127 9	..	127 9	52 1	2 16	..	
*Rawden	337 5	..	337 5	213 0	3 13	..	
Weardley	71 6	..	71 6	35 9	..	..
Wigton	113 4	..	113 4	86 0	1 10	..	
Wike	275 4	36 4	311 8	228 7	..	5 6	
Yeaden	576 7	4 6	580 13	633 13	..	..
<i>Staincliffe and Ewecross Wapentake, East Division.</i>							
Silsden	1,053 15	..	1,053 15	708 3	..	..
<i>Staincross Wapentake.</i>							
Ardsley	329 10	10 5	339 15	224 5	3 3	..	
Barnesley	2,556 0	85 8	2,641 8	1,842 9	117 3	..	
Barugh	156 9	9 2	165 11	135 8	..	..
Bretton, Monk	353 19	2 0	355 19	233 11	1 1	..	
Brierley-cum-Grimsthorpe	310 3	..	310 3	266 0	4 12	..	
Carlton	307 19	3 0	310 19	218 11	38 12	..	
Cawthorne	535 19	11 18	547 17	365 1	..	..
Chevet	38 16	5 19	44 15	29 11	..	0 4	
Clayton, West	224 12	10 17	235 9	174 12	..	..
Cudworth	197 8	8 16	206 4	135 19	2 16	..	
Darton	362 17	20 15	383 12	359 14	..	..
Denby	372 2	17 7	389 9	313 9	..	..
Dodworth	473 4	1 13	474 17	315 3	6 0	..	
Gunthwaite	62 3	5 12	67 15	37 18	..	..
Havercroft	49 1	..	49 1	49 14	..	..
Hemsworth	522 10	4 6	526 16	375 7	..	..
Hienley, South	133 14	0 1	133 15	92 14	2 13	..	
Hoyland, High	102 3	18 12	120 15	49 6	..	..
Kexborough	276 15	6 19	283 14	145 5	21 2	6 4	
Notton	204 19	..	204 19	135 13	..	..
Roystone	208 5	..	208 5	190 5	1 11	..	
Ryhill	64 5	11 8	75 13	48 19	..	..
Shafton	65 9	11 16	77 5	64 18	..	..
Silkstone	316 6	..	316 6	265 16	6 3	..	
Stainborough	125 0	..	125 0	37 17	..	..
Winterset	77 13	..	77 13	67 15	..	..
Woolley	474 18	21 10	496 8	284 9	..	..
Wonsborough	410 13	24 2	434 15	268 2	..	..

Under the Vac- tension Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Outlay for Register and Certificate Books, &c.	Fees to Clergymen and Registrars.	Outlay for Register Office, Book- and Forms, and other Incidental Expenses.					Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	..	1 7	2 2	95 6	1 2	317 1	9 4	..	..
..	0 10	..	..	18 2	7 11	54 17	..	..	..
..	1 0	..	..	71 9	10 10	261 11	0 7	..	..
..	9 8	..	..	68 6	54 10	516 7	3 3	1	..
..	0 5	..	..	28 6	..	135 15	8 0	..	..
..	5 19	..	..	74 3	..	504 13	..	..	..
..	0 13	..	..	23 3	6 0	89 2	..	..	..
..	0 13	..	..	32 12	2 9	124 10	..	..	..
..	2 15	..	..	95 2	33 19	256 14	..	..	..
..	0 12	..	..	42 9	4 18	117 13	1 14	..	..
..	11 8	..	24 1	116 4	90 7	802 10	10 0	1	16 5
..	2 3	..	..	38 5	20 11	196 11	4 6	..	..
..	0 8	0 3	..	26 11	1 0	99 8	..	..	..
..	12 1	..	..	90 5	82 19	835 12	10 2	1	16 14
..	0 13	..	..	44 13	5 4	105 7	..	..	..
..	3 15	0 2	..	85 6	36 9	342 5	..	..	..
..	..	0 8	..	18 1	19 8	73 6	..	..	..
..	0 6	..	..	21 0	2 13	111 9	..	..	..
..	7 9	3 13	..	27 6	34 3	306 4	0 6	..	..
..	14 2	..	..	76 17	..	724 12	..	1	16 14
..	6 5	..	90 3	115 3	37 4	956 18	4 5	..	..
..	3 14	..	0 11	48 9	45 11	325 13	5 5	..	..
..	47 10	..	..	348 6	265 1	2,620 9	43 1	7	106 19
..	5 14	..	35 10	42 17	..	219 9	5 5	..	..
..	4 15	..	..	67 2	49 10	355 19	5 5	1	13 18
..	0 14	..	..	50 7	18 9	340 2	6 0	..	..
..	1 2	..	5 0	45 6	..	308 11	5 5	2	36 8
..	4 18	..	35 0	94 18	48 0	547 17	11 0	3	50 1
..	2 14	..	..	22 8	2 0	56 17	..	..	..
..	3 19	..	..	37 7	24 1	239 19	..	..	..
1 15	0 3	..	..	53 10	17 16	211 19	7 5	..	..
..	6 0	..	6 3	36 1	28 1	435 19	8 8	..	..
..	5 10	..	..	49 14	20 15	389 8	8 14	..	..
..	4 17	..	..	46 16	13 3	385 19	5 5	1	7 16
..	0 2	0 9	..	16 6	6 18	61 13	..	..	..
..	0 15	..	..	..	1 13	52 2	..	..	..
..	3 8	..	..	119 4	65 6	563 5	12 0	..	..
..	1 4	..	..	26 14	13 15	137 0	4 0	..	..
..	1 11	..	..	21 0	51 1	122 18	..	..	..
..	1 18	..	..	45 11	26 9	246 9	6 12	1	16 14
..	0 17	..	..	53 12	11 4	201 6	..	..	..
..	2 17	..	..	13 12	..	208 5	5 0	1	18 11
..	0 12	..	..	13 12	4 18	68 1	..	..	..
..	0 17	..	..	17 16	11 6	94 17	..	..	..
..	7 3	..	..	37 5	..	316 7	6 6	1	2 2
..	1 12	..	..	42 3	36 8	118 0	..	..	..
..	0 15	..	..	20 4	..	88 14	..	..	..
..	1 11	..	..	46 14	180 10	513 4	..	..	..
16 10	1 3	..	..	132 16	31 2	449 13	5 0	1	13 1

NAMES of COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments un-
						cination Ex-
YORK, West Riding—continued						
	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.
Strafforth and Tickhill Wapentake, North Division.						
Billingley	108 11	..	108 11	62 8	8 0	..
Darfield	309 4	..	309 4	279 2	..	..
Hampball Stubbs	9 7	..	9 7	5 3	..	..
Houghton, Great	225 4	..	225 4	167 17	..	..
Houghton, Little	63 19	..	63 19	39 4	..	..
Hoyland, High	102 3	18 12	120 15	100 6	..	..
Wombwell	539 4	46 11	585 15	437 16	2 14	..
Liberty of Ripon.						
Aismunderby-with-Bondgate	308 6	5 0	313 6	202 5	3 0	..
Bishop Monkton	210 18	13 0	223 18	126 5	1 13	..
Bishop Thornton	348 1	10 8	358 9	234 18	25 10	..
Bishopthorpe	35 7	1 6	36 13	29 0	..	..
Clotherholme	No Poor.			0 10		..
Eavestone	46 12	..	46 12	43 7	..	..
Givendale	28 0	..	28 0	28 0	..	..
Grantley	105 8	..	105 8	77 5	..	..
Hewick, Bridge	59 0	3 0	62 0	22 9	0 12	..
Hewick, Copt	66 17	5 10	72 7	35 11	..	..
Ingerthorpe	50 19	..	50 19	30 15	..	..
Markington-with-Wallerth- waite	311 10	9 18	321 8	192 13	..	0 18
Newby-with-Mulwith	60 1	13 9	73 10	37 3	1 0	..
Midd-with-Killinghall	93 16	0 3	93 19	58 4	0 11	..
Nunwick-with-Howgrave	49 9	..	49 9	13 15	..	..
Ripon, Borough	1,644 10	90 1	1,734 11	1,025 10	22 11	..
Sawley	308 0	10 6	318 6	258 8	..	5 12
Sharrow	65 1	9 12	74 13	18 8	..	..
Skelton	132 2	13 0	145 2	85 14	..	..
Stainley, North, with Len- ningford	299 19	..	299 19	140 14	55 16	..
Sutton Grange	42 10	..	42 10	42 10	..	..
Westwick	38 3	..	38 3	20 0	..	..
Whitcliffe-with-Thorpe	90 0	..	90 0	19 10	..	1 1
Borough of Leeds, St. Peter's Parish.						
Armley	1,383 13	322 11	1,706 4	1,016 6	98 13	..
Beeston	659 18	138 13	798 11	466 9	60 17	..
Bramley	2,319 12	20 0	2,339 12	1,189 7	20 0	..
Chapel Allerton	701 17	51 15	753 12	439 2	..	..
Farnley	641 16	..	641 16	303 2	20 7	..
Headingley-with-Burley	1,092 14	36 14	1,129 8	539 18	..	..
Holbeck	3,169 10	194 5	3,363 15	2,639 16	..	47 0
Hunslett	3,014 19	263 10	3,278 9	2,557 14	27 16	..
Leeds	30,292 16	1,427 5	31,720 1	20,495 1	322 6	..
Potter Newton	308 8	37 11	345 19	167 7	3 9	..
Wortley	1,432 2	311 2	1,743 4	987 19	122 7	..
Total	99,253 5	7,029 18	106,283 3	78,233 13	2,467 9	103 11

the Vac- on Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act, (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Office, Books and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	1 10	..	..	19 6	7 10	98 14	4 4	..	..
..	2 18	..	..	64 17	..	346 17	7 0	2	33 12
..	..	..	..	4 17	..	10 0	..	..	..
..	1 0	..	..	34 10	..	203 7	5 0	..	..
..	0 5	..	..	20 5	..	59 14	..	..	..
..	1 11	..	..	21 0	..	122 17	..	..	..
..	4 0	..	1 7	92 10	45 15	584 2	11 1	1	10 1
..	1 8	1 16	..	59 19	24 18	293 6	1 1	..	..
..	1 1	..	..	11 8	66 14	207 1	4 15	..	..
..	2 9	..	..	64 3	26 12	353 12	11 1	..	..
..	..	..	..	..	5 18	34 18	1 1	..	..
..	0 1	..	..	6 0	..	6 11	..	..	..
..	1 2	..	..	8 1	..	52 10	0 3	..	..
..	..	..	..	..	..	28 0	..	..	..
..	..	..	..	24 1	0 4	101 10	1 11	..	..
..	0 3	..	..	6 17	25 19	56 0	..	..	..
..	0 1	..	..	27 6	2 5	65 3	..	..	..
..	0 8	..	..	14 4	3 14	49 1	..	..	..
..	1 18	..	..	87 19	5 0	288 8	..	..	..
..	0 12	..	..	26 18	..	65 13	..	..	..
..	0 5	..	..	30 15	..	89 15	..	..	..
..	0 3	..	..	5 10	29 6	48 14	..	..	..
2 13	12 2	..	..	382 8	227 4	1,672 8	1 12	2	53 16
..	..	2 3	..	53 11	..	319 14	..	1	22 2
..	0 3	..	..	44 7	4 15	67 13	..	..	..
..	0 11	..	..	9 12	47 10	143 7	2 7	..	..
..	..	..	..	103 9	..	299 19	..	..	..
..	0 3	..	..	19 13	..	62 6	..	..	..
..	..	..	..	18 3	..	38 3	..	..	..
..	0 17	..	..	46 5	22 16	90 9	1 1	..	..
..	17 18	11 1	..	437 7	125 0	1,706 5	27 19	1	23 12
..	6 1	..	..	167 13	4 19	705 19	13 7	2	20 18
..	28 13	0 4	..	768 0	333 8	2,339 12	10 0	2	18 4
..	9 1	..	100 0	..	281 1	829 4	10 0	1	6 17
..	2 2	..	..	..	145 5	470 16	3 1	..	..
2 16	17 8	..	..	416 2	105 15	1,081 19	11 2	1	3 14
..	43 18	5 4	..	496 11	142 3	3,374 12	..	4	..
..	56 7	..	..	622 18	13 15	3,278 10	60 9	6	95 15
..	339 4	..	..	6,302 11	59 6	27,518 8	407 3	49	574 16
..	3 12	..	..	..	171 11	345 19	..	..	..
..	23 14	0 14	34 7	303 3	271 1	1,743 5	22 3	1	16 14
4 9	1,123 1	44 0	916 2	21,101 16	6,676 19	110,701 0	1,533 1	185	3,379 13

NAMES OF COUNTIES, PARISHES, &c.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges.	Payments in Vaccination Amount of Fees Paid to the Vaccinator.
W A L E S.						
DENBIGH.						
<i>Chirk Hundred.</i>	£. s.	£. s.	£. s.	£. s.	£. s.	£.
Chirk.	421 5	1 12	422 17	216 16	..	..
Llansillan	479 7	..	479 7	285 9	..	..
Total	900 12	1 12	902 4	502 5	..	..
MONTGOMERY.						
<i>Cawrse Hundred, Lower Division.</i>						
Forden	785 0	..	785 0	402 0	25 0	6
Leighton (part of)	174 19	..	174 19	91 4	..	..
Middletown	52 9	1 10	53 19	24 16	..	..
Rhos Goch	43 0	..	43 0	26 18	..	..
Trelystan, or Woolstonmind	96 5	..	96 5	93 2	..	..
Uppington	94 0	..	94 0	43 2	..	..
<i>Cawrse Hundred, Upper Division.</i>						
Castle Caereinion, Upper } and Lower }	558 6	14 7	572 13	339 5	6 16	..
Cofronydd (part of)	56 16	..	56 16	41 5	..	..
<i>Montgomery Hundred, Lower Division.</i>						
Aston	64 5	..	64 5	57 10	3 4	..
Castlewright	101 8	..	101 8	53 16	..	..
Churchstoke	935 7	62 19	998 6	617 10	..	..
Montgomery	718 18	20 18	739 16	498 13	24 16	..
<i>Newton Hundred, Lower Division.</i>						
Berriew	1,554 16	..	1,554 16	892 4	54 17	..
<i>Newton Hundred, Upper Division.</i>						
Llandysill	666 18	..	666 18	383 3	..	..
Llanmerewig	158 10	..	158 10	90 4	1 8	..
<i>Pool Hundred.</i>						
Guildsfield	1,761 18	..	1,761 18	656 3	30 6	..
<i>Pool Borough.</i>						
Cletterwood	218 11	21 3	239 14	141 4	4 15	..
Hope	94 10	..	94 10	60 0	..	..
*Pool, Lower	408 6	..	408 6	214 1	2 17	..
*Pool, Middle	876 14	..	876 14	526 3	15 8	..
*Pool, Upper	454 6	..	454 6	297 9	6 2	..
Trewern	140 4	..	140 4	54 17	..	..
Total	10,015 6	120 17	10,136 3	5,604 9	175 9	6

the Vac- n Act.	Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
	Fees to Clergymen and Registrars.	Outlay for Register Offices, Books, and Forms, and other Incidental Expenses.						Number Main- tained in Asylums	Amount Expended in their Mainte- nance, &c.
£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.	£. s.		£. s.
..	..	..	..	136 5	64 1	417 2	..	..	..
..	7 10	..	..	131 5	28 0	452 4	10 0	..	..
..	7 10	..	..	267 10	92 1	869 6	10 0	..	..
..	1 17	3 10	..	271 13	30 0	740 0	14 16	..	..
..	..	..	..	64 0	..	155 4	..	..	..
..	0 2	..	..	26 3	2 8	53 9	..	..	..
..	0 4	..	..	13 9	..	40 11	0 6	..	..
..	..	..	..	..	..	93 2	..	..	..
..	0 2	..	5 0	23 18	4 5	76 7	..	..	..
..	1 7	..	..	201 7	24 14	573 9	5 1	1	13 12
..	0 1	..	..	15 2	1 19	58 7	3 11	..	..
..	..	..	..	..	0 19	61 13	..	..	..
..	0 15	..	..	39 0	0 6	93 17	..	..	..
..	2 12	..	..	254 8	122 7	996 17	16 6	..	..
..	3 5	..	..	214 8	16 15	757 17	16 6	1	20 0
..	6 1	..	..	529 12	54 10	1,537 4	10 0	..	..
..	1 5	..	..	211 5	135 2	730 15	7 16	..	..
..	1 4	..	..	63 9	..	156 5	..	..	..
..	4 17	..	..	600 0	80 0	1,371 6	26 10	..	..
..	0 6	..	..	84 1	..	230 6	..	..	..
..	0 4	..	..	38 6	1 3	99 13	..	..	..
..	2 0	..	..	128 5	38 5	385 8	7 10	..	..
..	5 18	..	..	153 1	158 11	859 1	23 11	..	..
..	0 18	..	..	112 17	31 6	448 12	7 10	..	..
..	0 10	..	..	74 10	2 16	132 13	..	..	..
..	33 8	3 10	5 0	3,118 14	705 6	9,651 16	139 3	2	33 12

No. 3.—SUMMARY.

COUNTIES.	Amount of Money levied by Assessment.	Received from all other Sources, in Aid of Poor Rate.	Total Amount of Money Received for the Relief, &c., of the Poor.	Amount of Money Expended in Relief, &c., of the Poor.	Amount of Money Expended in Law Charges, (Parochial and Union,)	Payments under the Vaccination Extension Act.	
						Amount of Fees Paid to the Vaccinators.	Outlay for Register and Certificate Books, &c.
ENGLAND.	£.	£.	£.	£.	£.	£.	£.
Bedford	51,876	841	52,717	41,063	72	..	6
Berks	92,109	2,994	95,103	74,308	1,044	460	22
Buckingham . .	92,955	7,686	100,641	74,007	489	37	10
Cambridge . . .	90,233	1,791	92,029	72,158	913	253	20
Chester	104,607	6,075	110,682	77,698	1,320	105	30
Cornwall	103,947	3,321	107,268	85,063	1,722	302	37
Cumberland . .	49,993	1,884	51,877	36,867	340	94	24
Derby	81,194	2,715	83,909	55,238	839	228	14
Devon	225,780	4,100	229,880	195,402	3,516	89	64
Dorset	98,769	1,596	100,365	80,097	1,804	142	3
Durham	92,995	3,005	96,000	66,639	912	147	26
Essex	213,715	3,669	217,384	171,356	1,593	71	35
Gloucester . . .	182,857	5,232	188,089	130,321	2,384	211	100
Hereford	52,838	727	53,565	43,512	769	300	11
Hertford	71,361	1,427	72,788	61,250	465	124	17
Huntingdon . . .	32,439	596	33,035	23,329	560	74	10
Kent	265,352	6,955	272,307	203,786	2,021	514	54
Lancaster	429,017	32,729	461,746	262,227	6,856	519	52
Leicester	95,316	2,293	97,609	70,423	1,330	172	23
Lincoln	140,513	3,306	143,819	103,894	1,504	505	79
Middlesex	668,527	34,523	703,050	435,606	5,322	364	163
Monmouth	39,182	731	39,913	24,819	189	73	1
Norfolk	226,079	5,038	241,117	182,229	1,326	100	35
Northampton . .	102,810	1,705	104,515	86,148	782	226	8
Northumberland .	81,289	2,145	83,434	64,649	1,015	72	17
Nottingham . . .	83,205	2,365	85,570	57,721	823	197	44
Oxford	83,268	2,626	90,894	76,474	809	90	10
Rutland	9,114	382	9,496	7,453	81	154	..
Salop	79,233	1,592	80,825	57,571	741	202	26
Somerset	199,569	2,879	202,448	157,022	2,004	235	55
Southampton . .	182,453	2,937	185,390	142,507	1,421	332	80
Stafford	127,820	3,055	130,875	95,242	2,111	910	32
Suffolk	175,795	4,780	180,575	138,228	784	159	26
Surrey	263,597	19,446	283,043	199,477	2,604	451	57
Sussex	168,806	4,695	173,501	145,013	2,003	260	36
Warwick	171,435	9,202	180,637	102,828	2,283	324	22
Westmorland . .	22,629	1,235	23,864	17,607	561	68	2
Wilts	176,750	3,067	179,817	133,573	859	366	24
Worcester	96,185	2,026	98,211	62,958	1,963	239	66
York, East Riding.	83,018	3,207	86,225	68,182	799	23	43
" North " . . .	65,718	2,560	68,278	58,308	1,203	64	18
" West " . . .	320,211	20,743	340,954	245,676	6,946	471	83
Totals of England	6,009,564	223,881	6,233,445	4,494,929	67,082	9,727	1,446
WALES.							
Anglesey	19,864	143	20,007	17,268	335	..	..
Brecknock	19,223	313	19,541	15,648	159	51	6
Cardigan	23,221	209	23,430	17,856	298	20	2
Cardmarthen . . .	40,888	277	41,165	32,004	358	15	7
Carnarvon	23,703	181	23,884	20,893	386	..	..
Denbigh	41,713	159	41,872	31,401	183	31	2
Flint	24,184	283	24,467	19,980	84	..	..
Glamorgan	42,251	497	42,748	33,753	357	147	3
Merioneth	16,807	124	16,931	15,005	109	55	10
Montgomery . . .	42,014	268	42,312	28,865	248	112	6
Pembroke	29,758	379	30,137	23,812	121	..	8
Radnor	13,603	270	13,873	10,015	222	13	3
Totals of Wales	342,264	3,103	345,367	266,000	2,860	444	47
Totals of England and Wales . . .	6,351,828	226,984	6,578,812	4,760,929	69,942	10,171	1,493

No. 3.—SUMMARY.

Payments on Account of the Registration Act.		Payments under the Parochial Assessments Act (for Surveys, Valuations, &c.), and Loans repaid under the same.	Payments for or towards the County Rate.	Money Expended for all other Purposes.	Total Parochial Rates, &c., Expended.	Medical Relief.	Lunatics.	
Fees to Clergymen and Registrars.	Outlay for Register Office, Books and Forms, and other Incidental Expenses.						Number Maintained in Asylums.	Amount Expended in their Maintenance, &c.
£.	£.	£.	£.	£.	£.	£.	£.	£.
353	2	297	9,701	747	52,241	1,533	59	962
498	114	777	11,373	2,456	91,052	3,285	99	1,899
453	23	680	10,344	4,245	90,288	2,463	45	827
614	17	200	8,496	4,719	87,390	2,607	33	600
1,215	142	216	20,724	6,884	108,334	2,220	126	1,420
1,009	36	438	11,270	5,938	105,815	1,960	124	1,736
506	12	109	8,694	2,239	48,885	922	67	856
864	34	402	16,955	4,687	79,261	1,227	42	811
1,441	71	735	17,346	8,977	227,641	5,564	215	3,558
461	33	999	8,763	3,045	95,347	2,921	158	1,990
1,004	104	284	19,641	4,180	92,937	1,344	116	1,661
1,052	165	3,587	32,520	6,768	217,147	8,747	94	1,803
1,306	169	1,890	38,204	15,641	189,726	3,902	203	4,010
367	33	155	5,992	1,322	52,461	1,810	35	620
447	3	804	9,171	3,463	75,744	3,126	85	1,447
204	39	15	4,929	660	31,890	1,062	17	376
1,603	209	3,647	33,126	17,620	267,580	7,018	251	5,209
5,938	161	1,258	132,570	48,219	457,800	6,911	537	7,565
715	45	421	21,619	3,811	98,559	2,296	107	1,524
1,128	162	637	26,737	5,192	139,838	3,253	106	2,386
4,650	188	401	102,136	170,590	719,420	13,354	1,236	22,880
438	45	87	12,764	1,361	39,777	1,086	42	787
1,374	96	2,708	29,747	13,565	231,180	6,122	246	2,418
685	116	410	12,942	3,895	105,212	2,460	112	1,919
746	106	101	8,765	3,560	79,031	1,317	143	2,287
812	60	125	20,413	3,916	84,111	2,083	118	2,665
484	32	294	9,617	2,845	90,655	2,622	77	1,414
66	10	..	1,050	516	9,330	313	12	286
657	120	973	15,832	4,169	80,301	2,721	104	1,839
1,260	12	1,036	25,801	4,893	192,319	5,841	191	3,534
989	175	2,449	30,046	5,488	183,437	6,366	207	3,525
1,749	43	1,456	18,271	7,460	127,274	2,875	190	2,339
959	138	3,232	26,861	6,234	176,621	5,352	334	3,249
1,862	200	2,841	44,960	31,947	284,399	5,988	377	7,522
800	194	905	16,378	9,654	175,243	5,576	128	2,452
1,267	91	2,421	31,567	50,176	190,979	3,287	114	2,620
167	2	40	3,929	865	23,241	553	15	316
742	166	1,406	24,713	6,282	168,131	4,324	197	3,338
719	86	701	23,992	3,223	93,947	3,042	131	2,283
720	138	197	9,790	3,851	83,743	1,586	126	2,399
624	97	235	6,190	1,936	68,675	1,436	69	1,107
3,840	482	3,301	50,966	26,670	338,435	4,854	543	7,140
46,788	4,171	42,370	974,905	513,909	6,155,327	147,329	7,231	119,599
115	12	..	1,167	1,034	19,931	261	..	158
194	4	..	2,975	690	19,727	541	9	42
178	4	20	2,767	1,305	22,450	559	2	201
322	15	165	5,603	1,638	40,127	706	10	64
211	80	16	4,079	1,510	27,175	692	3	..
220	22	92	6,272	1,731	39,954	515	..	..
150	25	156	3,207	1,197	24,799	482	..	648
540	33	77	5,413	1,949	42,272	843	32	14
85	12	28	1,298	209	16,811	475	2	181
195	9	5	10,887	1,122	40,949	772	8	236
259	9	188	4,484	1,173	30,059	680	18	7
69	6	40	2,978	245	13,591	199	1	1,551
2,538	231	787	51,130	13,808	337,845	6,725	80	121,150
49,326	4,402	43,157	1,026,035	527,717	6,493,172	154,054	7,311	121,150

COMPARATIVE STATEMENT of EXPENDITURE for the RELIEF of the POOR, &

COUNTIES.	Expended for the Relief and Maintenance of the Poor, during the Years ended 25th March			Amount of Decrease in 1841, compared with		Amount of Increase in 1841, compared with 1840.	Decrease, per Cent., in 1841, compared with		Increase, per Cent., in 1841, compared with 1840.	Expended in Law Charges, &c., during the Years ended 25th March		Amount of Decrease in 1841, compared with 1834.	Decrease, per Cent., in 1841, compared with 1834.
	1834	1840	1841	1834	1840		1834	1840		1834	1841		
ENGLAND.	£.	£.	£.	£.	£.	£.				£.	£.	£.	
Bedford . . .	77,819	39,889	41,063	36,756	..	1,174	47	..	3	1,866	72	1,794	9
Berks . . .	100,183	70,125	74,308	25,875	..	4,183	26	..	6	3,458	1,044	2,414	7
Buckingham . . .	124,200	72,367	74,007	50,193	..	1,640	40	..	2	3,140	489	2,651	8
Cambridge . . .	96,497	75,745	72,158	24,339	3,587	..	25	5	..	3,427	913	2,514	7
Chester . . .	92,640	75,895	77,698	14,942	..	1,803	16	..	2	8,570	1,320	7,250	8
Cornwall . . .	93,037	77,633	85,063	7,974	..	7,430	9	..	10	4,182	1,722	2,460	5
Cumberland . . .	43,067	37,006	36,867	6,200	139	..	14	..	..	2,316	340	1,976	8
Derby . . .	72,721	53,635	55,238	17,483	..	1,603	24	..	3	4,163	839	3,324	8
Devon . . .	210,825	194,361	195,402	15,423	..	1,041	7	..	1	7,507	3,516	3,991	5
Dorset . . .	84,293	81,373	80,097	4,196	1,276	..	5	2	..	2,635	1,604	831	3
Durham . . .	79,399	67,331	66,639	12,760	692	..	16	1	..	5,245	912	4,333	8
Essex . . .	239,946	165,340	171,356	68,590	..	6,016	29	..	4	6,898	1,593	5,305	7
Gloucester . . .	161,449	125,168	130,321	31,128	..	5,153	19	..	4	7,064	2,384	4,680	6
Hereford . . .	56,683	42,226	43,512	13,171	..	1,286	23	..	3	2,245	769	1,476	6
Hertford . . .	85,799	56,126	61,250	24,549	..	5,124	29	..	9	2,057	465	1,592	7
Huntingdon . . .	35,844	25,123	25,329	10,615	..	206	29	..	1	1,146	560	586	5
Kent . . .	343,878	193,526	208,786	135,092	..	15,260	39	..	8	15,340	2,621	13,319	8
Lancaster . . .	253,405	239,491	262,227	8,822*	..	22,736	3*	..	9	15,776	6,856	8,920	5
Leicester . . .	100,857	63,604	70,423	30,434	..	6,819	30	..	11	5,472	1,330	4,142	7
Lincoln . . .	161,074	99,860	103,894	57,180	..	4,034	35	..	4	8,674	1,504	7,170	8
Middlesex . . .	582,412	407,670	435,606	146,806	..	27,936	25	..	7	20,427	5,322	15,105	7
Monmouth . . .	27,626	21,897	24,819	2,807	..	2,922	10	..	13	2,557	139	2,368	9
Norfolk . . .	306,787	181,058	182,229	124,558	..	1,171	41	..	1	9,335	1,326	8,209	8
Northampton . . .	140,179	83,171	86,148	54,031	..	2,977	39	..	4	3,311	782	2,529	7
Northumberland . . .	71,983	65,416	64,649	7,334	767	..	10	1	..	4,651	1,015	3,636	7
Nottingham . . .	66,030	53,407	57,721	8,809	..	4,314	13	..	8	3,980	823	3,157	7
Oxford . . .	30,616	74,595	76,474	14,142	..	1,889	37	..	3	4,441	809	3,632	8
Rutland . . .	9,008	7,246	7,453	1,555	..	207	17	..	3	237	81	156	6
Salop . . .	82,493	55,022	57,571	24,922	..	2,549	30	..	5	4,082	741	3,341	8
Somerset . . .	176,286	156,059	157,022	19,264	..	963	11	..	1	6,710	2,004	4,706	7
Southampton . . .	203,466	141,694	142,507	60,959	..	813	30	..	1	6,546	1,421	5,125	7
Stafford . . .	120,512	92,835	95,242	25,270	..	2,407	21	..	3	6,894	2,111	4,783	6
Suffolk . . .	245,509	141,536	138,228	107,281	3,308	..	44	2	..	7,746	784	6,962	9
Surrey . . .	261,501	169,952	199,477	62,024	..	29,525	24	..	17	8,862	2,604	6,258	7
Sussex . . .	246,626	144,128	145,013	101,613	..	885	41	..	1	7,873	2,003	5,870	7
Warwick . . .	158,159	109,522	102,828	55,331	6,694	..	35	6	..	5,935	2,283	3,652	6
Westmoreland . . .	22,283	16,532	17,607	4,676	..	1,075	21	..	7	510	551	51*	10
Wilt . . .	173,925	133,468	133,573	40,352	..	105	23	..	..	3,587	859	2,728	7
Worcester . . .	81,612	60,530	62,958	18,654	..	2,423	23	..	4	3,781	1,963	1,818	45
York, East Riding . . .	91,111	67,093	68,182	22,929	..	1,089	25	..	2	4,049	799	3,250	6
„ North „ . . .	75,810	59,352	58,308	17,502	1,044	..	23	2	..	3,015	1,203	1,812	60
„ West „ . . .	251,821	217,217	245,676	6,145	..	28,459	2	..	13	13,436	6,946	6,490	45
Total of England . . .	6,029,371	4,315,214	4,494,929	1,534,442†	179,715‡	25	..	4	243,346	67,082	176,264†	72	
WALES.													
Anglesey . . .	15,542	16,511	17,268	1,726*	..	757	11*	..	5	1,441	335	1,106	77
Brecknock . . .	18,974	15,035	15,648	3,326	..	563	18	..	4	737	159	578	79
Cardigan . . .	18,625	18,532	17,856	769	676	..	4	4	..	688	298	390	57
Cardmarthen . . .	33,755	32,160	32,004	1,751	156	..	5	..	..	1,850	358	1,492	81
Carnarvon . . .	20,136	21,327	20,893	757*	434	..	4*	2	..	1,367	386	931	72
Denbigh . . .	33,136	30,735	31,401	1,735	..	666	5	..	2	1,440	183	1,257	87
Flint . . .	19,566	17,440	19,980	414*	..	2,510	2*	..	14	1,853	84	1,769	93
Glamorgan . . .	40,306	32,596	33,753	6,553	..	1,157	16	..	4	1,939	357	1,582	82
Merioneth . . .	14,977	14,362	15,005	28*	..	643	..	..	4	708	109	599	85
Montgomery . . .	34,201	28,937	28,365	5,836	572	..	17	2	..	1,315	248	1,067	81
Pembroke . . .	25,593	24,183	23,812	1,781	371	..	7	2	..	1,444	121	1,323	92
Radnor . . .	13,072	9,853	10,015	3,057	..	162	23	..	2	476	222	254	53
Total of Wales . . .	287,883	261,751	266,000	21,893†	4,249‡	8	..	2	15,258	2,860	12,398†	81	
Total of England and Wales . . .	6,317,254	4,576,965	4,760,929	1,556,325	183,964	25	..	4	258,604	69,942	188,662	73	

* Increase.

† Decrease, after deducting Increase.

‡ Increase, after deducting Decrease.

uring the Year ended 25th March 1841, with the Preceding Years.

Expended for Purposes other than the Relief of the Poor, during the Years ended 25th March		Amount of Decrease in 1841, compared with 1835.	Decrease per Cent., in 1841, compared with 1835.	Total Expenditure for the Relief of the Poor, Law Charges, and other Purposes, (exclusive of Payments under the Registration, Parochial Assessments and the Vaccination Acts), during the Years ended 25th March		Amount of Decrease in 1841, as compared with 1834.	Decrease per Cent., in 1841, compared with 1834.	Ratio of Expenditure per Head to Population.								
1835	1841			1834	1841			1831			1841					
£.	£.	£.		£.	£.	£.		Population.	Expenditure for the Relief of the Poor (only).	Rate per Head.	Population.	Expenditure for the Relief of the Poor (only).	Rate per Head.	Decrease in the Rate per Head, in 1841, as compared with 1834.		
£.	£.	£.		£.	£.	£.		£.	s.	d.	£.	s.	d.	s.	d.	
5,864	747	5,117	87	85,549	41,882	43,667	51	95,483	31,016	17 0	107,937	41,063	7 7	9 5	7 7	
1,597	2,456	9,141	79	115,238	77,808	37,430	32	145,389	115,070	15 10	160,226	74,308	9 3	6 7	9 3	
2,543	4,245	8,298	66	139,988	78,741	61,142	44	146,529	137,356	18 9	155,989	74,007	9 6	9 3	9 6	
0,561	4,719	5,842	55	110,485	77,790	32,695	30	143,955	98,522	13 8	164,509	72,158	8 9	4 11	8 9	
7,229	6,884	10,345	60	118,439	85,902	32,537	27	334,391	103,572	6 2	395,300	77,693	3 11	2 3	3 11	
1,914	5,938	5,916	50	109,133	92,723	16,410	15	300,938	102,151	6 9	341,269	85,063	5 0	1 9	5 0	
5,130	2,239	2,891	56	50,513	39,446	11,067	22	169,681	46,167	5 5	177,912	36,867	4 2	1 3	4 2	
3,318	4,687	9,131	66	90,702	60,764	29,938	33	237,170	78,717	6 8	272,202	55,238	4 1	2 7	4 1	
8,052	8,977	9,075	50	236,384	207,895	28,489	12	494,478	223,074	9 0	533,731	195,402	7 4	1 8	7 4	
6,999	3,045	3,954	56	93,927	81,946	8,981	10	159,252	90,668	11 5	174,743	80,097	9 2	2 3	9 2	
9,167	4,180	4,987	54	93,811	71,731	22,080	24	253,910	81,862	6 5	324,277	66,639	4 1	2 4	4 1	
3,716	6,768	16,948	71	270,560	179,717	90,843	34	317,507	272,593	17 2	344,995	171,356	9 11	7 3	9 11	
1,634	15,641	5,993	28	190,147	148,346	41,801	22	387,019	168,283	8 8	431,307	130,321	6 1	2 7	6 1	
5,481	1,322	4,159	76	64,409	45,603	18,806	29	111,211	62,632	11 3	114,438	43,512	7 7	3 8	7 7	
2,187	3,463	8,724	72	100,043	65,178	34,865	35	143,341	94,336	13 2	157,237	61,250	7 9	5 5	7 9	
3,968	660	3,308	83	40,958	26,549	14,409	35	53,192	40,474	15 3	58,699	25,329	8 8	6 6	8 8	
7,743	17,620	30,125	63	406,961	228,427	178,534	44	479,155	345,512	14 5	548,161	203,786	7 7	6 10	7 7	
4,883	48,219	16,660	26	334,069	317,302	16,767	5	1,336,854	293,226	4 5	667,064	262,227	3 2	1 3	3 2	
2,091	3,811	8,280	68	118,420	75,564	42,856	36	197,003	113,951	11 7	215,855	70,423	6 6	5 1	6 6	
5,856	5,192	20,664	80	195,604	110,590	85,014	43	317,465	174,055	11 0	362,717	103,894	5 9	5 3	5 9	
7,045	170,590	16,455	9	789,884	611,518	178,366	23	1,358,330	681,567	10 0	1,576,616	435,606	5 6	4 6	5 6	
2,856	1,361	1,495	52	33,039	26,369	6,670	20	98,130	26,613	5 5	134,349	24,819	3 8	1 9	3 8	
9,322	13,565	15,757	54	345,644	197,120	148,524	43	390,054	299,358	15 4	412,621	182,229	10 6	6 6	10 6	
3,123	3,895	9,228	71	155,613	90,825	65,788	42	179,336	150,816	16 10	199,061	86,148	8 8	8 2	8 8	
7,776	3,560	3,216	47	83,410	69,224	14,186	17	222,912	74,092	6 8	250,268	64,649	5 2	1 6	5 2	
3,824	3,916	9,908	72	83,834	62,460	21,374	25	225,327	72,717	6 5	249,773	57,721	4 7	1 10	4 7	
1,695	2,845	8,830	76	136,752	80,128	56,624	41	152,156	130,043	17 1	161,573	76,474	9 7	7 7	9 7	
1,959	516	1,443	74	11,204	8,050	3,154	23	19,385	8,809	9 1	21,340	7,453	7 0	2 1	7 0	
7,267	4,169	3,094	43	93,832	62,481	31,351	33	222,938	87,111	7 10	239,014	57,571	4 10	3 0	4 10	
1,080	4,893	16,187	77	204,076	163,919	40,157	20	404,200	178,048	8 10	436,002	157,022	7 2	1 8	7 2	
2,251	5,488	16,763	75	232,263	149,416	82,847	36	314,280	215,229	13 8	354,940	142,507	8 0	5 8	8 0	
0,829	7,460	13,360	64	148,235	104,813	43,422	29	410,512	132,887	6 6	510,206	95,242	3 9	2 9	3 9	
9,775	6,234	13,541	68	273,030	145,246	127,784	47	296,317	270,651	18 3	315,129	138,228	8 9	9 6	8 9	
1,021	31,947	39,074	55	341,384	234,028	107,356	31	486,334	275,389	10 11	532,613	199,477	6 10	4 1	6 10	
0,937	9,654	21,283	69	285,436	156,670	128,766	45	272,340	163,098	19 5	299,770	145,013	9 9	9 9	9 9	
2,092	150,176	28,084	127*	186,186	155,287	30,899	17	336,610	261,212	9 7	402,121	102,828	5 1	4 6	5 1	
2,03	865	1,172	58	24,830	19,033	5,797	23	55,041	26,536	9 8	56,469	17,607	6 3	3 5	6 3	
5,888	6,282	9,666	60	193,490	140,714	52,686	27	240,156	198,194	16 6	260,007	133,573	10 3	6 3	10 3	
0,589	3,223	7,666	70	95,982	68,144	27,838	29	211,365	83,513	7 11	233,484	62,958	5 5	2 6	5 5	
0,081	3,851	6,230	62	105,241	72,832	32,409	51	204,253	100,976	9 11	231,998	68,182	5 10	4 1	5 10	
7,888	1,936	5,952	75	86,713	61,447	25,266	29	190,756	83,931	8 10	204,662	58,308	5 8	3 2	5 8	
9,675	26,670	13,005	33	304,932	279,292	25,640	8	976,350	274,586	5 7	1,154,924	245,676	4 3	1 4	4 3	
9,448	513,909	1394,539	43	7,181,165	5,075,920	2,105,245	29	13,091,005	3,509,466	9 11	14,995,508	4,494,929	6 0	3 11	6 0	
2,003	1,034	969	48	18,986	16,637	349	2	48,323	16,247	6 9	50,890	17,268	6 9	..	6 9	
1,639	690	949	58	21,350	16,497	4,853	23	47,763	18,542	7 9	53,295	15,648	5 10	1 11	5 10	
1,905	1,305	600	31	21,218	19,459	1,759	8	64,780	17,591	5 5	68,380	17,856	5 6	0 2	5 6	
2,594	1,638	956	37	38,199	34,000	4,199	11	100,740	33,598	6 8	106,492	32,004	6 0	0 9	6 0	
2,149	1,510	639	30	23,652	22,789	863	4	66,448	21,205	6 5	81,068	20,893	5 2	1 3	5 2	
3,981	1,731	2,250	57	38,557	33,315	5,242	14	83,629	35,126	8 5	89,291	31,401	7 0	1 5	7 0	
2,442	1,197	1,245	51	23,861	21,261	2,600	11	60,012	20,559	6 10	66,547	19,980	6 0	0 10	6 0	
4,228	1,949	2,279	54	46,473	36,039	10,412	22	126,612	38,751	6 1	173,462	33,753	3 11	2 2	3 11	
890	209	631	77	16,575	15,323	1,252	8	35,315	14,865	8 5	39,238	15,005	7 8	0 9	7 8	
2,162	1,122	1,040	48	37,678	29,735	7,943	21	66,482	34,815	10 6	69,220	28,365	8 2	2 4	8 2	
2,327	1,178	1,149	49	29,364	25,111	4,253	14	81,425	24,552	6 0	88,262	23,812	5 5	0 7	6 0	
593	245	348	59	14,141	10,482	3,659	26	24,651	13,571	11 0	25,186	10,015	7 11	3 1	7 11	
26,913	13,808	13,105	49	330,054	282,665	47,386	14	806,182	239,422	7 2	911,321	266,000	5 10	1 4	7 2	
Persons ascertained to have been travelling during the night of the 6th June 1841	5,361	527,717	407,644	44	7,511,219	5,358,588	2,152,631	29	13,897,187	6,798,889	9 9	15,911,721	4,760,929	6 0	3 9	9 9

* Increase. † The large increase under this head in the County of Warwick may be accounted for by the payments on account of the Constabulary Police Force being included in the amount expended in 1841.

‡ Decrease, after deducting increase.

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